

**God humbled you, allowed you to hunger, and fed you
with manna that He might cause you to know that
man is not to live by bread alone,
but man must live by every word
that proceeds from the mouth of the LORD
(Deut 8:3)**

**A HISTORY
OF
TITHING
FROM
THE BIBLE**

**by Hubert Krause
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**For we know the grace of our Lord Jesus Christ,
that though He was rich, yet for our sakes
He became poor so that we,
through His poverty, might become rich (2Cor 8:9)**

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PREFACE

Any person who hungers and thirsts for the righteousness of Jesus Christ experiences the ongoing miracle of Christianity: deep personal identification with the patriarchs, prophets, apostles and the other godly women and men of the Bible. Such identification produces assurance that one's motivations, speech, and works are growing in a godly direction, yet the struggle to live godly is always a very difficult but enriching experience (Rom 7:14-22). One is guided by the same understanding of the Law as those who died in the Faith (Heb 11). With failures in living as Christ has shown us, which are more than likely daily, one experiences the battle of the flesh against the Spirit and Spirit against the flesh (Gal 5:17; Ps 19:12-14). The repentance that follows is powerfully described by the mighty apostle Paul (Rom 7:22-25).

Eternal life, God's purposes for all humanity, His grace and the Lamb of God as a sacrifice for the sins of the world were foreknown by the Father before time began and before the creation of the universe (Tit 1:2; 2Tim 1:9; 1Pet 1:18-20; Acts 2:23). God defines what is good and what is evil (Gen 2:9,17; 1Jn 3:4). His understanding is infinite and He knows the end from the beginning (Ps 147:5; Isa 46:10; Acts 15:18). The definitions of sin and spiritual life are the same for all those who will be in the first resurrection. They are all members of the one Faith, one Hope, imbibing of the same Spirit (Eph 4:4-5), and this is irrespective of the time and culture in which they have lived, since God does not change (Mal 3:6; Heb 13:8; 1:12).

For example, both Moses and Jeremiah, though in their own cultural times, understood, like Paul, that circumcision is of the heart (Deut 10:16; 30:6; Jer 4:4; 9:25-26). Similarly, David, king of Israel, though he restored the whole Levitical system, understood that God did not want the sacrifice of animals (Ps 51:17; 40:6-8; Isa 1:11-20). This understanding of David and Isaiah is consistent with that of the writer of Hebrews and all the saints (Heb 10:5-10).

The OT Levitical system contains prefiguring sacrifices (lambs, goats, bulls, etc), other symbols (shewbread, incense, ark, etc), and a priesthood that suggested the priesthood of Jesus Christ and of the saints (Ex 19:4-6; 1Pet 2:5,9; Rev 1:6). Whatever the nature of the changes made, as the reader presently perceives, in the light of the NT, there has to be a continuing coherency, as alluded to in the previous paragraph. Most of us may readily agree that the tabernacle and temple prefigured the Church (Acts 15:14-17; Isa 33:20). We might readily agree that the sacrifices, tabernacle and temple prefigured the work of God and the Lamb of God (Rev 19:7; 21:2,3,9,10,22). Yet are our concepts consistent?

To fully show how these things are integrated and beautifully coherent would take at least a lengthy book. This paper therefore cannot claim to be "***The*** History of Tithing from the Bible," because the subject is so vast, being part of many aspects intimately connected with the tabernacle, temple and priesthood service. Our paper offers a careful and biblically consistent presentation about support for those who serve God and His sheep as shepherds with Jesus Christ (cf. Jn 21:15-19; Jer 23:3,4), who provide godly care to the poor (Ps 82:3-4; Matt 5:3; Jas 2:5), and who uphold the Festivals (Isa 56:1-8; Ezk 20:1-32; Col 2:16-17). Answers given here, we believe, agree with the known biblical rationale that shows us the spiritual meaning and practical applications of sacrifices, offerings, circumcision, tabernacle, temple, etc.

Hubert Krause spent months of work on the initial paper which he gave to me for editing and further input. His research and compilation was immense and I thank him. I also thank my wife for her invaluable help.

Orest Solyma (Melbourne; 22 Jan.; 24 June, 1998)

A HISTORY OF TITHING FROM THE BIBLE **GENERAL INTRODUCTION**

Sacrifices and offerings are aspects of *the Law of God*, which Law is perfect and *continues to transform* the lives of those who follow the Shepherd (Ps 23:1-2; 51:6-7). That which is perfect does not change and produces ongoing spiritual growth. For example, though the Son of God never sinned, He grew in wisdom, in stature, in favour before God and men because He lived entirely by the Will of God (Lk 2:52; Jn 5:30). Jesus Christ, our Redeemer and Messiah, *learned* obedience by the things that He suffered and by the trials He experienced, yet He was always sinless (Heb 5:8; Isa 28:16).

He has told us all in Matt 5:17-18:

Do not think that I have come to destroy the Law or the Prophets. I did not come to destroy, but to fulfill (*i.e., to magnify [Ps 138:2; Is 42:21] and to reveal obedience according to godly sincerity and Truth*). For assuredly, I say to you, till heaven and earth pass away (Rev 21:1), one jot or one tittle will by no means pass away from the Law till all is fulfilled (*the Law is holy, righteous, and good [Rom 7:12]*).

However, we find that animal sacrifices are abolished, circumcision is not obligatory, and the physical rituals of the Day of Atonement cannot be carried out. How do we reconcile such *changes* in the Law with Christ's statement in Matt 5:17-18?

Sacrifice, as a principle, is eternal (1Pet 1:18-20; Rom 12:1). Circumcision of the heart, ears, eyes, mouth and whole life has always applied to everyone (Ex 6:12; Deut 10:16; 30:6; Jer 6:10; Acts 7:51; Col 2:11). Jesus is our atonement as the Lamb of God from before the creation of the universe (1Pet 1:18-20).

Because this paper challenges accepted conventions and traditions held by tithes-observant churches, it is worth saying again that the Bible upholds the principles of support for those given the responsibility and the gifts to nurture and teach the disciples in the Way, support for the poor and needy, and support for observance of the Festivals typifying the Plan of Salvation.

The problems seem to be in: (1) making righteous interpretation of Scripture which is contrary to petrified traditions; (2) making godly judgments from Laws based within a theocratic society but now within the present evil world; (3) explaining, in sincerity and Truth, how biblical principles and practices for today's disciples do not contravene the spirit of the Law. The *problem* of the Law is in spiritual perception, godly perspective, and application according to the Will of God, and not the traditions and imaginations of men (cp. Matt 7:21-23). The Pharisees *practised their Law* but were of their father, the Devil (Jn 8:44). They *kept* the Sabbaths but did not know their meaning (cp. Isa 1:12-18; Amos 5:21-24; 8:10; Hos 2:11).

This document shows that generally *accepted interpretations* of Scripture about tithes are erroneous.

The following exposition shows how the laws of sacrifices, offerings, and tithes are applicable to Christians. The reader is urged to persist in careful reading of this paper and not to let *apparent* anomalies deter completion of this fairly lengthy study. Please refer to all Scriptures listed. Understandably there is further need to expound the meaning of sacrifices, various offerings, tabernacle and temple typologies and priestly functions. This will be addressed in a later paper.

PART ONE

TITHING BEFORE THE LEVITICAL SYSTEM

INTRODUCTION

The word “tithe” (Heb *ma`aser*; *the tenth [part]*; Strong’s No. 4643; *Theological Wordbook of the Old Testament*, Item 1711) is not encountered in Scripture until we come to Genesis 14:20. The first offerings (Heb *minchah*) mentioned are in Genesis 4:3-4: those of Cain and Abel. Both were apparently worshipping the same God, at the same ‘sacred’ time, and outwardly with the same mind. Abel’s sacrifice and offering were accepted. Though Cain came before the same God (so he thought) and understood that ‘sacrifice and offering’ were required, he determined *how* that should be done (Col 3:5; Eph 5:5). Cain’s self-determination presided over God’s Will (Heb 11:4; 1Jn 3:12; Jude 11; Rom 12:1-2; also see *Jn 8:37-39*; *Matt 15:5-9*). Worship in spirit and in truth was beyond his comprehension (Jn 4:24).

It becomes progressively clear in the OT that sacrifices, offerings and tithes are integrated parts of the same worship system in Israel. Conclusions made about one aspect must be alike in principle to other components of godly worship. It is the righteousness of God that is required rather than the sacrifices of animals (Ps 40:6-8; Heb 10:5-10; Ps 50:13-15; 51:16,17; Isa 1:11; Jer 6:20; 7:22,23; Amos 5:21-25; Mic 6:6-8). In looking at these Scriptures and in considering their message it is clear that pureness of heart is foremost (Ps 51:10,19). The Pharisees and Sadducees obeyed the Law—as they saw it—but were rejected by Christ, who always does the Will of His Father (Matt 23:23,28,33; Jn 8:44; Matt 7:21; Jn 5:30; 1Cor 15:24,28).

ABRAHAM AND THE TITHE (Gen 14:16-20)

A common belief about what the Bible says is that Abraham, the father of the faithful, paid his tithes to Melchizedek on the basis of some universal law of tithing which was then in force. This law was codified when the nation of Israel was established.

What the Bible does say

Abram, victorious over the armies of the kings, had rescued his nephew Lot and brought back all the goods and captives previously taken by enemies. He was met by Melchizedek, priest of the Most High God, who blessed him and to whom Abram gave “tithes of all” or, as most translations render it, “a tenth of everything.”

The Bible does NOT say

- that Abram was obeying a set law prescribing that a tenth be given;
- and that God had commanded him to pay this amount.

Perhaps this biblical example *implies* that tithing was obligatory? We cannot argue for or against a decision from silence on a matter.

A closer examination

Note that Abram gave Melchizedek “a tenth of everything” he had brought back from battle. Abraham will be in the first resurrection, is therefore a part of the Bride of Christ, and is therefore a Christian (Gal 3:8; Heb 11:10). Abram was “giving” as opposed to “paying” a tenth. Melchizedek did not use any compulsion of law to collect this tenth. By contrast, in Lev 27:30-33; Num 18:24; Deut 14:22-29, the words “give” or “gave” are not used in describing the obligations of the Israelites to tithe in the Law of Moses.

Christians in various churches are urged to follow Abraham’s “tithing” example, but the means of this tithe precedent, going to war to save, is precluded from *any* explanations. This could hardly be called a consistent use of precedence.

Abram was giving a tenth of the spoils of war as Heb 7:4 says. Some of the possessions he had recaptured belonged to Lot (v 16), but most of them belonged to the kings of Sodom and Gomorrah (v 11). None belonged to Abram, who refused to take anything that belonged to the king of Sodom (vv 21-24). How can it then be stated that Abraham was acting in accordance with a universal tithing law which was later codified? Nowhere else is there any reference to Abraham tithing.

- Tithes were paid of crops from the land or of animals to a long-term Levitical priesthood (Lev 27:30-31). The spoils of war are not an increase from farms, orchards or ranches.
- After the battle, Abram was left with no more than he had possessed previously (v 24). So there was no “increase”!
- There was, moreover, no biblical teaching that a tenth of the spoils of war was subject to tithing.

Consider the following two examples.

- a) When Israel “spoiled” the Egyptians, there is no evidence that any tithes were paid on their acquisitions, even if these spoils are to be considered as back wages due to them for their years of slavery (Ex 3:21-22; 11:2-3; 12:35-36). They did later make liberal offerings to the building of the tabernacle.
- b) The Israelites defeated the Midianites in battle and divided the war booty (Num 31:1-12). One five-hundredth was taken from half the total booty given to the men of war and was allotted to the priests. One fiftieth of the other half given to the ‘congregation’ was allotted to the Levites. There was no set tithe—one tenth—of the booty given. There was no agricultural *increase*—the fruits of human effort and God’s blessings. The Mosaic instructions given by the LORD (v 25) regarding the spoils of war did not include the requirement to tithe, even though the booty included cattle and sheep (Num 31:9, 26-31).

We see then that Abram’s action in giving a tenth to Melchizedek was not in accord with any clear *law* of tithing then written or unwritten. Abram may have been responding, in

part, to customs within the religious culture of his day. He did recognize Melchizedek as the high priest of God (Heb 7:1). He retained nothing of the spoils, so nothing was “tithable”. They would have been mostly goods and possessions, treasures and valuables, we would assume, along with captive slaves and animals. Abram would have realized (if a tithing law were in force) that since only *new* crops and animals were subject to the tithe, he was not required to pay.

Nevertheless, we cannot ignore *the fact that Abram tithed* on the spoils of war. He gave a tenth to Melchizedek, most to those who had been robbed, and some to those who had helped (Gen 14:21-24). Whenever this example is used to induce people to tithe it seems that other problems inherent in this historic event are overlooked. If Melchizedek was the preincarnate Jesus Christ, who were his supporting priests? Who were his subjects in Jerusalem? Does this historic event suggest that the first public preaching of the Gospel was to Jebusites (Gal 3:8)? This is a problematic example to use to induce others to tithe. But this OT event is used as part of the argument to persuade people that it is an important precedent and example of tithing by the “father of the faithful” (Gal 3:7-9; Rom 4:12,16; Isa 51:2). This is a precedent and example of great importance, but is it of *tithing*?

ABRAHAM AND HIS TIMES

For Abraham, the principle of the tithe was not something new for in his Babylonian cultural environment the practice was common. Cuneiform tablets contain frequent references to tithing in ancient Chaldea and Ugarit in Syria. The great temples of Babylonia were largely supported by the *esra*, or tithe, which was levied on prince and peasant alike. Tithing in ancient cultures is invariably associated with a sacrificial system and offerings to a god or gods. (See W. von Soden, *The Ancient Orient*, [Eerdmans: 1994], pp 188-98; A. Leo Oppenheim, *Ancient Mesopotamia*, [University of Chicago: 1977], pp 183-98; W. Eichrodt, *Theology of the Old Testament*, [SCM: 1987], Vol 1, pp 141-77; Harris, Archer, Waltke (editors), *Theological Wordbook of the Old Testament*, [Moody Press: 1980], Item 1711, and 1711c,h; G. Roux, *Ancient Iraq*, [Penguin: 1983], pp 127-8; 132-3; 161-4; 196-200; 369-70).

The Illustrated Bible Dictionary (Douglas, Hillyer, Bruce, et al (editors), [IVP: 1988]), which is a popular three-volume Bible dictionary, makes this introductory comment: “The custom of tithing did not originate with the Mosaic law (Gn. 14:17-20), nor was it peculiar to the Hebrews. It was practised among other ancient peoples” (*TITHES*, p 1572). More detailed verification is in the above sources.

Abram, who was familiar with these ancient practices common in Ur, Haran, and amongst the Canaanites, gave, as a freewill offering of thanksgiving, a tenth of the spoils of war; a thank offering of a tithe for the very likely miraculous deliverance of all and for the retrieval of the stolen goods. Perhaps an additional reason for the offering was that it was made to a king-priest, Melchizedek. Nevertheless, it was *voluntary*. Admittedly, the writer of Hebrews uses Abraham’s example to compare it to the tithes the Levites received (Heb 7:5). But more on this later.

WHO WAS MELCHIZEDEK?

The HarperCollins *NRSV Study Bible* says Melchizedek was a *Canaanite priest-king*. Footnotes in the *Jerusalem Bible* (Darton, Longman & Todd: 1966) say that 'several of the Fathers even held the opinion that Melchizedek was a manifestation of the Son of God in person.' The NJB 1985 edition does not include this comment. The Soncino Press *Chumash* has a footnote saying, *The Midrash identifies him with Shem* (as do some Targums on the Pentateuch (W.R. Inge & H.L. Goudge, *Hebrews*, [Cassell: 1924], p 61). The DSS (Dead Sea Scrolls) fragment, 11QMelch, which identifies him as 'the Elohim who takes his place in the divine council in the midst of the elohim (cf. Ps 82:1).' G. Vermes, *The Dead Sea Scrolls in English*, [Penguin:1990], pp 300-301), has:

He [The Almighty God] will assign them (i.e., the captives given liberty) to the Sons of Heaven and to the inheritance of Melchizedek; for He will cast their lot amid the portions of Melchizedek, who will return them there and will proclaim to them liberty, forgiving them the wrong-doings of all their iniquities.

Gerhard von Rad in his *Genesis* commentary, (SCM: 1972), makes these comments (p 179):

Ps. 110 connects the Melchizedek tradition with the Davidic throne and since Ps. 76.2 uses the name Salem for Jerusalem, one must here hold to the identification with Jerusalem. The supposition of a pre-Israelite city-king of Jerusalem does not cause the least difficulty since the discovery of the correspondences between the Syro-Palestinian city-kings and the Pharaoh during the fourteenth century B.C. In it were discovered letters from a prince of Jerusalem. The name Melchizedek is certainly old-Canaanite (cf. Adonizedek, Josh 10.1). The combination of both offices, priest and king, in one person was not unusual in the ancient Near East (e.g., in Phoenicia).

The commentator goes on to say that this priest-king was a heathen (p 180), but adds:

... the most important thing is that Abraham received the blessing of the precursor to David and the Davidic dynasty, that even Abraham had recognized his duty toward Jerusalem and its king (p 181).

The Jesuit, Leopold Sabourin, in *The Psalms: Their Origin and Meaning*, (Alba House: 1974), expresses similar views:

Melchizedek, king at Salem, the Jebusite city, was a priest of *el-elyon* (God-Most-High: Gn 14:18), worshipped by the Phoenicians and the Canaanites. In a way David installed Yahweh in Zion, to replace the former divinity. In return (cf. Ps 2:6), Yahweh proclaimed David king and priest according to the order of Melchizedek (Ps 110:4) and made with his family an eternal covenant (cf. also Pss 89:3,4,28,29,36; 132:10ff) [p 358].

The Westminster *Dictionary of the Bible*, (New York: 1944), has this interesting comment:

Melchizedek, as described in Heb. 5:10; 6:20; ch. 7, was without father, without mother, without genealogy. This statement means that his pedigree is not recorded (cf. Ezra 2:59,62). This mode of expression is ancient. Thus Urukagina, king of Lagash (c. 2450 B.C.), who is famous for his economic reforms, said that he had neither father nor mother, but that the god Ningirsu appointed him; he was probably a usurper. Melchizedek is further described as having neither beginning of days nor end of life, of whom it is testified that he lives. He suddenly emerges from the unknown and as suddenly disappears; it is not known whence he came

or whither he went; neither birth nor death is assigned to him; he is a type of undying priesthood.

The identity of Melchizedek and his significance are controversial. If a claim is made that he is literally *without father, without mother, without genealogy, having neither beginning of days nor end of life* (Heb 7:3), that he is the pre-incarnate Jesus Christ, then we have Jesus Christ living and ruling in a Jebusite city in the days of Abraham. The Jebusites were heathen. Who were his helpers in his temple? Would some of them have formed a pre-Levitical priesthood? Such questions seem to be unaddressed when claims are made that Melchizedek was the pre-incarnate Christ directly ruling over a heathen city. Furthermore, such an interpretation overlooks the *mother* of Jesus Christ in Rev 12:1-5 (see Isa 54:1,5,13; Ezk 16:3,45). A more comprehensive addressing of this subject will be forthcoming in another paper.

JACOB AND THE TITHE (Gen 28:20-22)

A common belief about what the Bible says is that Jacob, like his grandfather Abraham, was committing himself to tithe on his future blessings from God on the basis of a law of tithing then in operation.

What the Bible does say

Jacob made a vow, pledging to God a tenth of all his future blessings if God stood by him.

To whom did Jacob give his tithe? To Melchizedek if he was still in Salem? To Isaac? Did he just burn all his tithes? Jacob's example of *offering to tithe* is problematic in terms of application today. Insistence on tithing must give intelligent answer to, "To whom does one tithe?" And if one does tithe, then how does one determine who should receive it? Jacob's vow to tithe *conditionally* was made in Gen 28:20—before Levi, his son, was born. The *Book of Jubilees* (c. 200 BC), an apocryphal work supposedly revealing Moses' visions during his 40-day stay on Mt Sinai (Ex 24:18), says that Jacob tithed to his son, Levi (*Jubilees 32:8-15*).

The Bible does NOT say

- that Jacob was obeying a set law prescribing the giving of a tenth;
- that God had commanded him to pay this amount. Why would Jacob have to vow to give God a tenth of everything if a tithing law from God already required it?
- to whom, and how, when and for what purpose Jacob gave this tenth he vowed to God.

A closer examination

Jacob promised God a tenth of "all You will give me," but only *if* (v 20) God would be with him and would bless him. Perhaps he was trying to bargain with God (he still had many hard lessons to learn), but at any rate his preparedness to give his tenth was conditional upon God fulfilling His end of the agreement. *Can any individual lay conditions upon a law God has established?* The paying of the tithe, as we see in the example of ancient Israel, was not conditional but obligatory. It was God's and holy to Him (Lev 27:30,32). If tithing were a universal law, then Jacob would have been obligated to pay a tenth of his increase to God; he would have had little choice in the matter! Furthermore, Jacob also used the word "give", which, as we have seen, is not

used when describing the tithe-payer's obligations. Arguments used to persuade people to tithe on the basis of Jacob's example are not well-founded.

The Talmudic scholar, Rashbam (1085-1174), is cited in the Soncino *Chumash* as saying that Jacob's tithes were made in the form of sacrifices, presumably burnt offerings. "All" a person's acquisitions, however, were not tithable, according to the law of the tithe later set down for Israel. What was tithable were those items ordained by the law as subject to the tithe, i.e., one's crops and animals. So to assume that Jacob was acting according to the demands of an unwritten tithing law later to be outlined to the Israelites as part of the Old Covenant is not biblically provable. What Israelite ever tithed on *all* that he was given or acquired? See the later discussion which takes Lk 18:12 into account.

JACOB AND HIS TIMES

The vow to tithe by Abraham's grandson, Jacob, was in accord with common practice among the Semites and other ancient Middle Eastern cultures.

Abraham lived until the boyhood of Jacob, who was probably fifteen years of age when Abraham died. It is therefore quite natural to conclude that Jacob followed the pattern of his grandfather and father in using the concept of the "tenth" as the basis for offerings to God. But how and to whom does one give offerings and tithes according to the will of God? Presumably, if Melchizedek were with us today we would be pleased to tithe to him. But who can be equated to Melchizedek today?

Conclusion

As the reader will have already deduced, Jacob was making a promise to offer in thanksgiving a tenth of all future blessings God would bestow upon him. Offerings based on all acquisitions is reasonable. *Such offerings take into account the total of one's perceived and measured blessings* (Deut 16:17; 1Cor 16:2; 2Cor 8:12-15). For Jacob, who still had much to learn about faith in God, it was perhaps also a matter of self-preserving expediency. He may have been seeking to make a deal with God by which he would be protected from his brother Esau and could return safely to the land promised him (Gen 33:17-20).

THE TITHE FROM ABRAHAM TO MOSES

A common belief is that an unwritten law of tithing was in continuing force from the earliest times, and that this law was ultimately tabulated and given to Israel as part of the Levitical laws of the First Covenant.

What the Bible does say

Apart from the usage of the word "tithe" in the examples of Abraham and Jacob, there is no other reference to the tithe until the law for ancient Israel is introduced in Leviticus 27:30-34.

Let us consider a few examples where we might logically expect at least some mention of the tithe in the OT.

JOB

There is no reference to tithing when Job's vast wealth is discussed. He is described by God as blameless and righteous, fearing God and shunning evil (1:1,8). Job describes himself as:

- giving to the needy and to the poor (29:12-16; 30:25; 31:16-19);
- taking care of the widow (31:16);
- taking care of the orphan (31:17-18).

How is it that, in reminding God of his good deeds in these areas, Job never once, as part of his defense, mentions any "faithfulness in tithing" on his part? To whom would he have tithed?

JOSEPH (see **Gen 41:28-49**; also **47:20-26**)

As ruler of Egypt, Joseph decreed that the Egyptians who lived on the land he had acquired for Pharaoh pay to the king one-fifth of their crops for the 7-year period of good seasons. If he were aware of a universal tithing law one would assume that, as a principle, one-tenth, rather than one-fifth, of the crops would have been demanded. One might argue that his decisions may have been premised on the principle that one-fifth (a double portion for the firstborn [see Deut 21:17; Ex 4:22; 16:5,22; Job 42:10; Zech 9:12]) was a means of future national redemption of Israel and Egypt from famine.

How significant is it that in the Book of the Covenant (Ex 19:3-24:8), where the commands and statutes of God are set down for the people, there is no mention of tithing even though the festivals of God are noted (23:14-17)? The Israelites were instructed to bring the firstfruits of the land into the House of God (23:18-19). They were told to make burnt offerings, peace offerings, and offerings of sheep and oxen (20:24; 25:4). We see in the whole of the Mosaic text, Gen to Deut, that *tithes are a part of a larger OT system of theocratic worship*. Notice the amplification with regard to festival gifts and expenditure in Ex 23:17,19a (which is in the context of ratification of the Covenant), in Deut 12:5-7,11-15,17-19,21,26,27; 14:22-29; 16:10,11,13-17. Please notice how these references to *offerings and tithes* in Deut are consistently to do with the festivals.

Conclusion

It would seem that Abraham, in instructing his descendants, would have informed them about any law of tithing. Yet where is the scriptural evidence for Isaac, Joseph, or any of Jacob's descendants tithing to specific human sources until the Levitical system was set up under Moses? The same argument might be used with respect to the Sabbaths and Festivals. Argument from silence is not proof. However, we may infer the Passover and the resurrection from Abel's sacrifice and from Cain's murder, and from Abraham's sacrifice of Isaac (Gen 22 and Heb 11:17-19). We may infer Sabbath observance by the patriarchs from Gen 2:2-3; Heb 4:4-5; Ps 95:11; et al. It is clear that a separate paper is needed to address this topic.

But to whom would the patriarchs have consistently tithed? How would we understand that Abraham had the whole Gospel if it were not for Paul telling us in Gal 3:8? Would not the patriarchs, along with Job, have left some scriptural evidence that a universal tithing law was in operation during their lifetimes? Our discussion makes it clear that *notions of tithing* were known. Their application seems markedly different to what so many understand today.

The patriarchs were spiritual leaders in their own right, so to whom would these patriarchs have regularly tithed? There *is* abundant evidence for offerings and sacrifices. However, regular tithing cannot be adequately accounted for. Patriarchal sacrifices, offerings, and voluntary tithes are expressions of the heart and are personal expressions of Divine blessings. It is clear that the patriarchs expressed gratitude, generosity and worship, and associated these with the concept of firstfruits, firstlings and offerings (Abel: Gen 4:4,5; Noah: 8:20; Abraham: 12:7,8; 13:3,4,18; 22:2ff). Gen 22:9 and Heb 11:10,17-19 show us that Abraham anticipated the death and resurrection of the Son of God. Christ is the Firstfruits of God, and God's means of redemption (1Cor 15:20,23; Col 1:15; Heb 12:23; Jas 1:18; Rev 1:5; 14:4). We know Abraham observed circumcision (Gen 17:23-27; 21:4), but circumcision is not obligatory in the NT (Acts 15:5,24; Rom 2:26-29; Gal 3:3).

The Levitical system, which received the burnt offerings, sacrifices, tithes, heave offerings, vow and freewill offerings, and firstlings of the people (Deut 12:6), had not yet been set up.

The Melchizedek priesthood—even if it could have received the tithes of the Hebrews (Gen 14:13), and there is no evidence that it regularly did—presumably ended in Jerusalem at some point of time. It was located only in Salem (Jebus). And who were all the people associated with Melchizedek? Who were the support staff, and what nationality were the citizens of Salem (Jebusites)? Who were the recipients of Melchizedek's teaching and for how long? Who built and destroyed the temple in which he was the high priest? The Bible doesn't say, but we might assume that they were not descendants of Abraham. Biblical history says that the earlier citizens of Salem were Jebusites (Gen 10:16; 15:21; Josh 15:8,63; Jgs 1:21; Ezk 16:1-3). It is therefore somewhat presumptuous to use such a problematic example to endorse regular tithing in our present environment.

Who should receive our offerings, our vow offerings, our thank offerings, our peace offerings, our freewill offerings, the gifts of our increases? Those who say we should give it to them because they claim to preach a gospel?

By what authority and by what criteria do we decide what to give, how much to give, how often, and to whom?

PART TWO THE LEVITICAL SYSTEM

INTRODUCTION

The Book of the Covenant (Ex 19:3-24:8), the basic teaching of the First Covenant, and the constitution which governed ancient Israel, was ratified in blood (Ex 24:6-8). It made no mention of tithing. True, offerings, various sacrifices and tithes were part and parcel of the one system, and the Book of the Covenant asks for sacrifices and offerings (Ex 20:24; 24:5). The new national existence of Israel in the land of Canaan was at first financed by freewill offerings, e.g., in the building of the tabernacle (Ex 35:21-29; 36:3,7). Tithes are not mentioned in Exodus. Leviticus 26 (cp. Deut 28), the chapter promising blessings for obedience and cursings for disobedience, does not mention tithing, but does mention idolatry, which many churches might find remotely applicable to them (Lev 26:1,30). The Mosaic law is first found in Lev 27:30-34 after the establishment of the tabernacle. This was the original tithing law which was modified later, as Judaic scholars say.

The Book of Leviticus uses the words *offer(ing)(s)* more than 400 times. Chapter 1 speaks of the burnt offering; ch 2 of the grain offering; ch 3 of the peace offering; ch 4 the sin offering; ch 5 the trespass offering. Then ch 12 outlines purification rites and offerings for the birth of males and females; ch 16 covers the 15 sacrifices for the Day of Atonement; ch 23 speaks of the Festivals and their sacrifices; ch 25 gives regulations about the sabbatical year, the Jubilee, redemption of property, loans to the poor, and slavery. The last chapter, ch 27, gives rules for the redemption of consecrated people and property, and ends with the first biblical statement about the law of tithing. *What are the various applications for today from all these chapters?*

THE LAW OF TITHES: LEV 27:30-34

TABLE 1: CAREFULLY COMPARE THESE FIRST STATEMENTS

THE FIRST LAW STATEMENT ON TITHES TO THE LORD

Lev 27:30-34 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.

31 If a man wants to redeem any of his tithes, he shall add one-fifth to it.

32 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.

33 He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.

THE OFFERINGS AND TITHES TO THE LEVITES

Num 18:21-32 I give *to the Levites* all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting.

22 From now on the Israelites must not go near the Tent of Meeting, or they will bear the consequences of their sin and will die.

23 It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites.

24 Instead, I give to the Levites as their

34 These are the commandments which the LORD commanded Moses for the children of Israel on Mount Sinai (Gal 4:25-26).

inheritance *the tithes that the Israelites present as an offering to the LORD*. That is why I said concerning them: 'They will have no inheritance among the Israelites.'
Tithes from Levites to Priests
25 The LORD said to Moses,

Num 18:26-32 Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord's offering. 27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. 28 In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the Lord's portion to Aaron the priest. 29 You must present as the Lord's portion the best and holiest part of everything given to you.' 30 Say to the Levites: 'When you present the best part, it will be reckoned to you as the product of the threshing floor or the winepress. 31 You and your households may eat the rest of it anywhere, for it is your wages for your work at the Tent of Meeting. 32 By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.'

What the Bible does say (Lev 27:30-34)

- a) The crops or fruits (v 30), and the animals (v 32) of those who owned them, were subject to the tithe.
- b) There was an extra one-fifth premium for the redemption of the tithes of the crops or fruits, i.e., for a person who wanted to keep the tithe for personal use. The value of his tithe was estimated in monetary terms and this then increased by 20%. The total value in money could then be substituted for the tithe. How would this principle apply today?
- c) Only the tenth animal (the last one, not the first!) that passed under the rod was God's (v 32). It was not a matter of "God getting His money first".

What the Bible does NOT say

Leviticus does not say how the tithe was to be spent or to whom it was to be given. Those matters are addressed later. We are told that the tithe was "holy to the Lord" (v 30). The rabbinic masters Rashi (1040-1105), Rashbam (1085-1174), and the tractate *Ma'aseroth (The Tithes)* say that this is the "second tithe", as do other Judaic traditionalists and some Christian scholars (e.g., R.J. Rushdoony, *The Institutes of Biblical Law*, [The Presbyterian and Reformed Publishing Co.: 1984], pp 52-54).

- a) that the productive increase of *every* Israelite was subject to the tithe. Agricultural production (v 30) and animals (v 32) were tithable, and then only by those who owned them.
- b) that the tithes were to be paid in money. Instead, they were paid in kind, except in cases where the tithe of the crops was redeemed.
- c) that there were two or even three tithes. Only a single tithe is mentioned. Additional tithes are based on rabbinic traditions.

As we progress through this amazing subject we shall see more clearly what is meant by Prov 3:9: *Honour the LORD with your possessions, and with the firstfruits of all your increase!*

Here are examples of Judaic traditions:

“The *cohanim* [priests] and *L'vi'im* [Levites] were debarred from owning hereditary land but were to be given a tithe (tenth) of all produce (Leviticus 27:30-33, Numbers 18:21); a second tithe was to be consumed by the owner in Jerusalem (Deuteronomy 14:22-27); and a tithe for the poor replaced the second tithe in the third and sixth year of the seven-year cycle that culminated in the year of *sh'mittah* [i.e., the 7th year], in which the land was allowed to lie fallow.” [The rabbinic elaboration of the law of tithes is found in the Talmud, which includes the Gemara: interpretations of the Bible compiled by Rabbi Judah the Patriarch c.200 AD; and with numerous additions to make up the Jerusalem Talmud, c.400AD, then the larger and more authoritative Babylonian Talmud, completed c.500 AD]. “The rabbinic elaboration of the law of tithes is found in the Talmud tractates *Ma`aserot* [*The Tithes*] and *Ma`aser Sheni* [*The Second Tithe*]” (D. Stern, *Jewish New Testament Commentary*, [JNTP: 1992], p 71).

The reader should note that rabbinic authorities, commenting about the same things, may make quite different comments. And notice, with respect to Lev 27:30ff, what Rashi and Rashbam said (that Lev 27:30-34 refers to the second tithe) and what Stern, a Messianic Jew, cites (that Lev 27:30-34 is for the Levites). We'll see more examples of the disparate and argumentative nature of rabbinic commentary. Similarly, among Christian scholars one finds widely variant interpretations about key issues, especially christology (e.g., R. Bultmann, C. Colpe, O. Cullmann, J.D.G. Dunn, L.W. Hurtado, E. Lohse, D.S. Russell, J.S. Spong, G. von Rad, A.N. Whitehead, Irenaeus, Augustine, Luther, Wesley, et al).

Phillip Cohen in his *Introduction* to the Talmudic tractate *Ma`aseroth* summarizes chapter 4 as: “The stages at which produce becomes liable to tithe, when pickled, stewed or salted.” And chapter 5: “Describes the operation of the law of tithe, when the farmer transplants vegetables from one part of his domain to another” (page v). Rabbi M.H. Segal in the *Introduction to Ma`aser Sheni* says: “Jewish tradition distinguished between the secular Levitical tithe, or the First Tithe, which was an annual tax on the produce of the land, and the holy, or Second Tithe, which, according to Deut. XIV,23, was to be consumed before the Lord in the place which He would choose, viz., in Jerusalem” (page v of *The Hebrew-English Edition of the Babylonian Talmud, Seder Zera`im*, [Traditional Press, New York: 1982]).

How interesting that those who say that Jewish tradition retains the *oracles of God* (Gk *logia* only in Acts 7:38; Rom 3:2; Heb 5:12; 1Pet 4:11) adhere to selective parts of the Jewish oracles, hoping listeners won't query the inconsistencies, hoping not to get intelligent questions asked by *the sheep*, and hoping that invented traditions for maximization of income from church members' tithes and offerings will fall on compliant ears.

“The end of the chapter [i.e., Lev 27:26,27,30-33] deals with obligatory dues. These brief passages are largely in conflict with other passages of the Torah and present baffling problems to the student” (W. Gunther Plaut, *THE TORAH: A Modern Commentary*, [Union of American Hebrew Congregations, New York: 1981], p 966). The same author says of vv 26-27 regarding firstlings that “they may be a fragment of a different law about firstlings, which eventually did not prevail” (p 968); (cp. Ex 13:12-13).

Some Preliminary Conclusions

It is difficult to be certain that Israel tithed in the wilderness. Since tithing is part of the sacrificial system, it should not be overlooked that Israel left Egypt to *sacrifice* in the wilderness (Ex 3:18; 5:3,8,17). It is probable that some tithing took place in the desert where it wasn't really possible to apply the system in the full manner the *Law of Moses* prescribed before Israel entered the Promised Land. They tithed on their flocks (Ex 34:3; Num 31:9,30; 32:26). The system, therefore, was not fully in practice until the Israelites entered and settled the land of Canaan under Joshua (Deut 12:1-7,10-14; 14:22-28; 26:1-19). Please notice that the offerings and tithes in these Deuteronomy references were taken personally "to the place the LORD had chosen." Decision on *the place that God has chosen to place His Name* is crucial. Who has right to the Name of the LORD? See the paper, *In the Name of God*.

It is an act of "faith" to claim that the "law of tithing" has been continually in force since Adam. The law of sacrifice, the law of selfless sacrifice and whole-hearted devotion to God, on the other hand, is eternal. 1Peter 1:18-20 tells us that the Lamb of God was foreordained before the universe's creation (Heb 1:1-3). The concept of *sacrifice* and *offering* preceding creation was observed in Eden and immediately following (Gen 3:21; 4:3).

VARIETIES OF GIVING

How instructional it is to note the place of *tithes* in the whole concept of giving:

Deut 12:6,11: (1) burnt offerings (*olah*); (2) sacrifices (*zebach*); (3) tithes (*ma`aser*); (4) heave offerings (*terumah*: contribution, offering; used over 70 times; Ex 12:2,3; 30:13,14,15; 2Chr 31:10,12,14); (5) vow offerings (*neder*); (6) freewill offerings (*nedebach*; Ezr 3:5); (7) firstlings, firstfruits (*bekira, bikkurim*; Num 18:12,13).

Other kinds of offerings include: (8) all choice offerings which are vowed (*minchah*; Lev 23:16); (9) peace offerings (*shelamim*; Lev 3:1ff); (10) drink offerings (*nesek*; Gen 35:14; Num 28:7-10; Phil 2:17; 2Tim 4:6); (11) wave offerings (*tenupah*; Lev 23:11-17); (12) sin offerings for unintentional sins (*chattat*; Ex 29:14; Lev 4:3); (13) sin, trespass offerings (*asham*; Num 5:6-7; Lev 5:5-13); (14) [special] offerings (*qorban*; Num 7:12ff). And this listing is incomplete. There are also thank offerings, redemption of firstborn, ... these are all parts of the same system.

Explanation of and requirements in one category, viz., tithes, should surely apply, in principle, to all categories.

Do we express our worship, our joy, our gratitude to the Almighty God for His awesome power, love, blessings, promises, healings, interventions in such varied ways? Should we not?

The argument may be used that Christ's sacrifice abolished the entire sacrificial system. Indeed, Christ's free-will sacrifice did abolish the sacrificial system. King David, who restored the system, knew this (Ps 51:16; also see 1Sam 15:22; Mic 6:6-8). What did David, Samuel, Micah understand that we should likewise understand? Today the

Church of the *Firstborn* (Heb 12:22-23) is the Temple and *all the brethren are the priesthood* (1Pet 2:9; Rev 1:6; 5:10).

Christ's sacrifice also abolished the tabernacle, temple, and Levitical priesthood. Tithes and offerings were institutionalized into the national theocracy to provide for the Levites, the priests, and associated functions: maintenance of the temple, Jerusalem festivals, and the means of teaching people.

NEW TESTAMENT SACRIFICES

It is interesting and very instructive to note how the *NT* views *sacrifices*. In reading these Scriptures one will be struck with the consistency between these verses and the conclusions made in this paper.

Rom 12:1 I beseech you therefore, brethren, by the mercies of God, that you present your bodies a *living sacrifice* (*alluding to the burnt offering of a killed sacrifice?*), holy, acceptable to God, which is your *reasonable* (Gk *logikos*: rational, genuine, true) service.

2Cor 2:15 For we are to God the fragrance of Christ (*alluding to the anointing oil?*; Ex 30:22-30; Song 4:11; Ps 45:8) among those who are being saved and among those who are perishing.

Eph 5:2 Walk in love, as Christ also has loved us and given Himself for us, *an offering* and a sacrifice to God for a sweet-smelling aroma (Lev 1:5-9; 2:1-2; 3:1,5).

Phil 2:17 Yes, and if I am being poured out as a drink offering on *the sacrifice and service of your faith*, I am glad and rejoice with you all (Num 28:6-8).

Phil 4:18 Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God.

2Tim 4:6 For *I am now ready to be offered*, and the time of my departure is at hand.

Heb 13:16 But to *do good and to share* forget not: for with *such sacrifices* God is well pleased.

1Pet 2:5 You also, as living stones, are built up into a spiritual house, a holy priesthood, to offer up *spiritual sacrifices* (*which the Levitical priesthood did typologically in the tabernacle and temple worship requirements; cp. Ex 19:4-6; 1Pet 2:9*), acceptable to God by Jesus Christ.

It is clear that the NT gives profound spiritual significance to sacrifices. This is to be expected, since the sacrificial concept pre-dates the creation (1Pet 1:18-20). The Law of sacrifices is *not* abolished (Matt 5:17,18), but is spiritually understood, as reflected in the above verses. How are tithes to be understood and applied since they are a part of the same system?

Let us continue with additional preliminary conclusions:

- It *appears* that some classes of people in Israel did not tithe. Where is the scriptural legislation about a tithe of fish, timber, mining products, the work of artisans and craftsmen, or commercial activity? One might infer that tithing is applicable to everything from verses such as:

You (Israel) shall be a special treasure to Me above all people, for *all the earth is Mine* (Ex 19:5).

Heaven and the highest heavens belong to the LORD your God, also the *earth with all that is in it* (Deut 10:14).

The earth is the LORD's, and all its fullness, the world and those who dwell there (Ps 24:1).

As soon as the commandment (*of Hezekiah*) was circulated, the children of Israel brought in abundance of the firstfruits of grain, wine, oil, honey, and of all the produce of the field; and they brought in abundantly *the tithe of everything* (2Chr 31:5).

Compare in principle Gen 1:29: 'every plant and every tree is food' for man? No! Only that which is non-poisonous and edible is suitable for food! In 1Tim 4:4 we read: 'every creature of God is good for food'? No! Only that which God defines as suitable meat for human consumption is suitable food (Lev 11; Deut 14). Spiders, scorpions, etc, are self-evidently not suitable food for humans.

What the above verses tell us is that every person, irrespective of his occupation, should recognize God as the provider and owner of all. This appreciation, gratitude toward God, and love for God results in a generous *willingness to thank God*. But lust and covetousness rule the world (Isa 14:12-15; Ezk 28:12-19; 1Jn 2:15-17). And please again consider Cain's offering (Gen 4:3-5; 1Jn 3:12; Jude 11).

- The true nature of the tithe is agricultural (grain, wine, oil, etc), and of livestock. Although the tithe could be redeemed with money, the money of redemption could not be called the tithe.
- This added one-fifth premium for redemption (of crops only; animals could not be redeemed: Lev 27:32-34) may have applied only in the wilderness. There is no further reiteration of this in later Scripture. The sacrifice of animals foreshadowed the sacrifice of Jesus Christ which redeemed man from sin. Nothing else could redeem man. Parables using various crops (grain, grapes, figs) foreshadowed loss and gain in coming into the promise of the Kingdom of God (Matt 13:1-30; Isa 34:4; Jn 10:2). Israel fed on God's manna which was not subject to the tithe. How does one tithe on the gracious gifts of God: love, mercy, forgiveness, intervention, healing, graciousness, talents. Romans 12:1-2 answers superbly.
- There seems to be considerable *personal* responsibility placed on the shoulders of the individual in these initial *tithing* laws (see Deut 12:6-28).

THE LEVITICAL SYSTEM: NUM 18:21-32 (see *Table 1*)

We shall further consider how Judaic scholarship interprets the tithes in Lev, Num, Deut. The reader will find this perplexing and entertaining. Please note that *the Jews have (all?) the oracles of God* (Rom 3:1-2).

The JPS Torah Commentary: NUMBERS, (JPS: 1990), with commentary by Jacob Milgrom.

The property that was subject to the tithe in Israel was grain, new wine, and oil (Deut. 14:23, etc.), as well as cattle and sheep (Lev. 27:32). However, in a general context the tithe appears to embrace all kinds of property. Abraham gives Melchizedek a tenth of everything, which seems to refer to the booty of war, and Jacob vows that "of all that You give me, I will set aside a tithe for You" (Gen. 28:22). In Mesopotamia, there is evidence of tithes from agricultural produce, cattle and sheep, slaves, donkeys, wool, cloth, wood, metal production, silver, gold, and so on. It seems, therefore, that the specification in the priestly

Deuteronomic codes refers only to the most common objects of tithing in Israel (p 433).

What Milgrom is saying is that since the cultural (pagan) background to tithing included everything, and that the Bible is specific and aware of that background, then only those specifics mentioned in the Bible are tithable in Israel.

Jacob Milgrom also says:

Despite the view of most moderns, the tithe in Numbers 18 is not voluntary but mandatory, a conclusion supported by the following evidence: (1) the verb *tikhu* means “take by force,” implying that the Levite is not dependent on the whims of the landowner. (2) It would be hard to conceive that the tithes, the only income assigned to the Levites, takes the form of charity—and this in compensation for the ongoing risks involved in laboring for the sanctuary. (The case of Deut. 14:22-29, in which the tithe is indeed a charity, has a totally different sociological motivation: The Levites are unemployed priests and are literally the wards of society). (3) Since the prerequisites for the priestly family of Aaron from the annual produce of the land are mandatory (vv. 12-13), how could the Levitical prerequisites from the land, which are supposed to feed a whole tribe (numbering 8,580 males between the ages of thirty and fifty, according to 4:48) be purely voluntary? The history of the Babylonian temple tithe demonstrates that no sooner was a centralized government established than it would have met the need of the sanctuary personnel for a fixed income by imposing an annual sacral tithe (p 433).

Centralized government, which God disapproves of *in the human sphere*, is addressed in **1Sam 8:4-22**. It should be noted that under central control, tithes would be taken—by coercion—from the people by the central authority’s agents (1Sam 8:14,15,17). The context makes it clear that this is not according to God’s Will and original intent, but God let Israel have what it wanted—identification with the ways of the Gentiles (1Sam 8:5-7; 10:19; Deut 17:14; Lk 22:25).

Underlying all the ancient Near Eastern sources dealing with the tithe is the common notion of a tax that is indispensable for the maintenance of the temple and its personnel... As may be learned from the Mesopotamian documents, the tithe was stored in the temple treasuries, and some of the temple representatives were put in charge of the stores...

The tithe was collected by representatives of the temple authorities, who were also responsible for transporting the products to the temple personnel; these collectors themselves were exempted from the tithe.

A similar picture is obtained when the biblical sources dealing with the tithe are examined in conjunction with the outside sources. Admittedly, as will be shown, one has to take into account the fact that the various sources of the Pentateuch evince different attitudes to the tithe and also that this institution underwent some development during the Second Temple period (Milgrom, p 434).

Milgrom admits that he does not see consistency of teaching about tithing in the OT Scriptures. This is because his interpretation is prejudiced by his Judaic traditions. God

is consistent in teaching. *It is interpretation, based on ideological position not in Scripture, that makes God's word appear inconsistent.*

Chapter 6 of Numbers describes the Nazirite vow; ch 7 the leaders' offerings; ch 8 the cleansing of the Levites; ch 15 the grain and drink offerings, unintentional sin, presumptuous sin, Sabbath violation, tassels on garments; ch 18 gives duties of priests and Levites, offerings for the support of the priests (vv 8-20), and tithes for the Levites and priests (vv 21-32). These are all part of the same religious package. Isn't it somewhat puzzling that so few of us know what all these things mean yet we are supposed to live by every word of God (Deut 8:3; Matt 4:4; 5:17-20; Lk 4:4)? But centralized control asserts "*send us your tithes*" (see Lk 22:25).

This law of tithing, first stated in Lev 27:30, uses the wording, *the tithe of the land*, i.e., the Promised Land (Gen 12:7; 13:15-18; 15:18; 17:8; Josh 1:6; Hag 2:4; Mal 3:6-12). Leviticus 27, which proclaims the law of the tithe, as well as chapters 25 and 26, contain instructions that were to apply to the Israelites *when they came into the Promised Land*. It should be realized that tithing, a part of the sacrificial and other Levitical laws, applies to the land God had given them. Changes in the system must be interpreted and applied equitably, justly, righteously, consistently.

It is generally assumed that animal sacrifices, circumcision, and the Levitical priesthood, etc. are abolished, but some part of "the financial system" that helped sustain and keep it all in place is intact—and according to rabbinic traditions—which Christians must uphold in "faith" (cp. Matt 23:4,14,16-20,23,25; 15:3-6).

What the Bible does say (re: **Num 18:21-32**; see *Table 1*)

- a) The tithes (i.e., tithing on grain, fruits, oil, wine, livestock) are given "in return for the service that they perform in the tent of meeting" (Num 18:21; Neh 10:32-39; and Heb 7:5-10, *which shows that Melchizedek foreshadows Jesus Christ, the High Priest of GOD [Heb 9:11]*).
- b) God gave to the Levites, as their portion, "the tithe of the Israelites, which they set apart as *an offering* to the Lord" (Num 18:24), i.e., the tithes are voluntary. What are offerings and tithes if they are given under coercion and from a reluctant heart (cp. Isa 1:11-17; Amos 5:21-25; 8:10,11)?
- c) While serving at the sanctuary, they were in turn to set apart a tithe of what they received from the Israelites as an offering to be given to the priests (vv 26-32). This was a "tithe of the tithe." How is this applied by tithe-oriented churches? Should the people give their offerings to the local ministry, and then the local ministry tithes to 'headquarters'? At this point you may be laughing for self-evident reasons.
- d) The Bible reaffirms that, although the Levites could consume their portion of the Israelites' tithes at any place, these tithes were nonetheless their payment for their service in the tabernacle (v 31).

The Bible does NOT say

- a) that all of the Israelites' tithes went solely to the Levites;
- b) that this tithe was ever in the form of money;
- c) that there was ever more than one tithe, or tenth.

Let's now look at more rabbinic thought on these matters.

“The Tractate Ma`aseroth (‘Tithes’) deals in the main with the annual tithes of agricultural produce due to the Levites (Num XVIII,21), commonly described as *Ma`aser Rishon* (first tithe) or, less often, as *Ma`aser Levi* (the Levite’s tithe). It is necessary to define this tithe thus to distinguish it from *Ma`aser Shenii* (second tithe) taken to Jerusalem, there to be consumed by the landowner and his family (Deut. XIV,22-29); and the *Ma`aser Ani* (Poor Man’s tithe) given every third and sixth years of the Sabbatical cycle to the poor (Deut. XIV,28; XXVI,12).” (Phillip Cohen, *The Talmud*, p V).

The Torah: A Modern Commentary says of all the produce of the land, or all fruits of the trees (Num 18:13; Deut 26:2-11): “But the actual practice was to offer only “from the seven kinds,” the fruit for which the land was famous: wheat, barley, wine, figs, pomegranates, olive oil, dates (including date honey)” (p 1138). However, Deut 8:7-8 lists wheat, barley, vines (grapes and wine), figs, pomegranates, olive oil, honey. Why do *religious* authorities make *little* additions and omissions (Deut 4:2; 5:32; 12:32; Josh 1:7; Prov 30:6; Rev 21:18-19)?

THE LEVITICAL SYSTEM: DEUT 12:5-28

Deuteronomy (from the LXX, meaning “repetition of the law”) was written by Moses probably in the last month of his 120 years (1:3). This work expresses Moses’ grandest words and inspiration. Before matters of offerings and tithes are addressed, the *perspective* on wealth and material blessings is addressed.

Deut 8:6-20 Therefore you shall keep the commandments of the LORD your God, to walk in His ways and to fear Him. 7 For the LORD your God is bringing you into a good land, a land of brooks of water, of fountains and springs, that flow out of valleys and hills; a land of wheat and barley, of vines and fig trees and pomegranates, a land of olive oil and honey; 9 a land in which you will eat bread without scarcity, in which you will lack nothing; a land whose stones are iron and out of whose hills you can dig copper. 10 When you have eaten and are full, then you shall bless the LORD your God for the good land which He has given you. 11 Beware that you do not forget the LORD your God by not keeping His commandments, His judgments, and His statutes which I command you today, 12 lest; when you have eaten and are full, and have built beautiful houses and dwell in them; 13 and when your herds and your flocks multiply, and your silver and your gold are multiplied, and all that you have is multiplied; 14 when your heart is lifted up (*from pride in human accomplishments*), and you forget the LORD your God who brought you out of the land of Egypt, from the house of bondage; 15 who led you through that great and terrible wilderness, in which were fiery serpents and scorpions and thirsty land where there was no water; who brought water for you out of the flinty rock; 16 who fed you in the wilderness with manna, which your fathers did not know, that He might humble you and that He might test you, to do you good in the end; 17 then you say in your heart, *‘My power and the might of my hand have gained me this wealth’* (contra Zech 4:6). 18 And you shall remember the LORD your God, for it is He who gives you power to get wealth, that He may establish His covenant which He swore to your fathers, as it is this day (Ex 19:4-6). 19 Then it shall be, if you by any means forget the LORD your God, and follow other gods (*elohim*), and serve them and worship them, I testify

against you this day that you shall surely perish. 20 As the nations which the LORD destroys before you, so you shall perish, because you would not be obedient to the voice of the LORD your God (cp. Deut 10:12-22).

Just as abundant material well-being can destroy the hunger and thirst for righteousness, so can spiritual starvation produce an unrecognized malnutrition that finally causes a shattered spirit, and who can heal that (Isa 61:1-3)?

The next reference is found in **Deut 12**. Forty years of exodus have passed, and Israel is about to enter the land of Canaan. P.C. Craigie in his commentary, *The Book of Deuteronomy*, (Eerdmans, NICOT: 1976), says: "This twelfth chapter is at the heart of much of the current debate in the study of Deuteronomy" (p 216). This comment is with respect to the controversy about modern applications and arguments about the number of tithes (see also 14:22-29; 15:19-23; 16:1-17; 23:21-25; and chapter 26).

What the Bible does say (re: **Deut 12:5-28**; see *Table 2*)

- The Israelites were to bring their tithes, and all their other gifts, to the central sanctuary where God had put His Name. Let us look at the context:

(NRSV **Deut 12:1-12**): These are the statutes and ordinances that you must *diligently observe* in the land that the LORD, the God of your ancestors, has given you to occupy all the days that you live on the earth. 2 You must *demolish completely* all the places where the nations whom you are about to dispossess served *their gods*, on the mountain heights, on the hills, under every leafy tree. 3 Break down *their altars*, smash their pillars, burn their sacred poles [*Asherim*] with fire, and hew down the idols of their gods, and thus blot out their name from their places (cp Jn 8:44; Matt 23:37-39; 24:2). 4 You shall not worship the LORD your God in such ways. 5 But you shall *seek the place that the LORD your God will choose* out of all your tribes as *His habitation to put His Name there* (cp. Acts 4:12; 1Cor 3:16,17; Eph 1:4,12-14; 1Jn 3:1-3; Rev 14:1-4). 6 You shall go there bringing there your *burnt offerings* and your *sacrifices*, your *tithes* and your *donations*, your *votive gifts*, your *freewill offerings*, and the *firstlings* of your herds and flocks. 7 And you shall *eat there in the presence of the LORD your God*, you and your households together, rejoicing in all your undertakings in which the LORD your God has blessed you.

Please notice that generous giving and celebration are at the place the LORD chooses.

8 You shall not act as we are acting here today, all of us according to our own desires, 9 for you have not yet come into the Rest (cf. Heb 4:1ff) and the possession (see Ezk 36) that the LORD your God is giving you. 10 When you cross over the Jordan and live in the Land that the LORD your God is allotting to you, and when He gives you rest from all your enemies all around so that you live in safety, 11 then you shall *bring everything that I command you to the place that the LORD your God will choose* as a dwelling for His Name: your *burnt offerings*, and your *sacrifices*, your *tithes* and your *donations*, and all your *choice votive gifts* that you vow to the LORD. 12 And you shall rejoice before the LORD your God, you together with your sons and your daughters, your male and female slaves, and the Levites who reside in your towns (since they have no allotment or inheritance with you).

The Aramaic Bible: The Targum Onqelos to Deuteronomy translates 12:11 as:

Now the place that the Lord your God will choose to let His *Shekinah* [which we would understand as the Holy Spirit] dwell there, there you should bring all that I command you—your burnt offerings and your *sanctified sacrifices*, your tithes and your personal contributions, as well as the choicest of your votive offerings that you will vow *before* the Lord.

The translation into English is by B. Grossfeld, (Vol 9, [T & T Clark: 1988], p 46.

- At the central sanctuary, they were to eat and to rejoice before God with their families. The setting here described is quite obviously at God's feasts. This is reinforced by vv 17-19,26.
- The giving involved a whole range of offerings and gifts (vv 6,11,17).
- The Levites were to be included in their rejoicing (vv 18,19).

The Bible does NOT say

- a) that the tithe was in the form of money. Like the other votive gifts of the Israelites (vv 11,17), the tithe was in kind.
- b) that there was more than one tithe, or tenth—and, especially, that this “tithe,” of which the Israelites ate with their families at God's feasts, was a separate or additional tithe to the tithe mentioned in Num 18:21-32, in which the Levites at the sanctuary shared. Some commentaries maintain that it is difficult to envisage the Israelites spending the whole of the yearly tithe upon themselves; indeed, they did not, for the Levites were entitled to a share for their support in the work they did for the people of God.

THE LEVITICAL SYSTEM: Deut 14:22-29

TABLE 2: Compare the Scriptures

Deut 12:5-28 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. 6 There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks. 7 There you shall eat before the LORD your God. You shall rejoice in all to which you have put your hand, you and your households, in which the LORD your God has blessed you. 8 You shall not at all do as we are doing here today; every man doing whatever is right in his own eyes; 9 for as yet you have not come to the rest and the

Deut 14:1-2,22-29 *You are the children of the LORD your God*; you shall not cut yourselves nor shave the front of your head for the dead. 2 For you are *a holy people to the LORD your God*, and the LORD has chosen you to be a people for Himself, a special treasure above all the peoples who are on the face of the earth.

22 You shall truly tithe all the increase of your grain that the field produces year by year.
23 And you shall eat before the LORD your God, in the place where He chooses to make His Name abide, 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

Deut 16:11-17 You shall rejoice before the LORD your God, you and your son and your daughter, your male servant and your female servant, the Levite who is within your gates, the stranger and the fatherless and the widow who are among you, *at the place where the LORD your God chooses to make His Name abide*.

12 And you shall remember that you were a slave in Egypt, and you shall be careful to observe these statutes.

13 You shall observe the Feast of Tabernacles seven days, when you have gathered from your threshing floor and from your winepress.

14 And you shall rejoice in your feast, you and your son and your daughter, your male servant and

inheritance which the LORD your God is giving you. 10 When you cross 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, 11 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. 12 You shall rejoice before the LORD your God, you and your sons, your daughters, your male and female servants, and the Levite who is within your gates, since he has no portion nor inheritance with you. 13 Take heed to yourself that you do not offer your burnt offerings in every place that you see; 14 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. 15 However, you may slaughter and eat meat within all your gates, whatever your heart desires, according to the blessing of the LORD your God which He has given you; the unclean and the clean may eat of it, of the gazelle and the deer alike. 16 Only you shall not eat the blood; you shall pour it on the earth like water.

your God always. 24 But if the journey is too long for you, so that you are not able to carry the tithe, or if *the place where the LORD your God chooses to put His Name* is too far from you, when the LORD your God has blessed you, 25 then you shall exchange it for money, take the money in your hand, and *go to the place which the LORD your God chooses*. 26 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; you shall eat there before the LORD your God, and you shall rejoice, you and your household. 27 You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you. 28 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. 29 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 hand which you do.

your female servant and the Levite, the stranger and the fatherless and the widow, who are within your gates. 15 Seven days you shall keep a sacred feast to the LORD your God *in the place which the LORD chooses*, because the LORD your God will bless you in all your produce and in all the work of your hands, so that you surely rejoice. 16 Three times a year all your males shall appear before the LORD your God *in the place which He chooses*: at the Feast of Unleavened Bread, at the Feast of Weeks, and at the Feast of Tabernacles; and they shall not appear before the LORD empty-handed. 17 Every man shall give as he is able, according to the blessing of the LORD your God which He has given you.

TABLE 2: continued

Deut 12:17-28 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. 18 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. 19 Take heed to yourself that you do not forsake the Levite as long as you live in your land. 20 When the LORD your God enlarges your border as He has promised you, and you say, 'Let me eat meat,' because you long to eat meat, you may eat as much meat as your heart desires. 21 If *the place where the LORD your God chooses to*

put His Name is too far from you, then you may slaughter from your herd and from your flock which the LORD has given you, just as I have commanded you, and you may eat within your gates as much as your heart desires. 22 Just as the gazelle and the deer are eaten, so you may eat them; the unclean and the clean alike may eat them. 23 Only be sure that you do not eat the blood, for the blood is the life; you may not eat the life with the meat. 24 You shall not eat it; you shall pour it on the earth like water.

25 You shall not eat it, that it may go well with you and your children after you, when you do what is right in the sight of the LORD. 26 Only the holy things which you have, and your vowed offerings, you shall take and *go to the place which the LORD chooses*. 27 And you shall offer your burnt offerings, the meat and the blood, on the altar of the LORD your God; and the blood of your sacrifices shall be poured out on the altar of the LORD your God, and you shall eat the meat. 28 Observe and obey all these words which I command you, that it may go well with you and your children after you forever, when you do what is good and right in the sight of the LORD your God.

What the Bible does say (Deut 14:22-29)

- a) The tithe of each year's crops and animals was to be brought to God's sanctuary and consumed by the Israelites and their families in the observance of God's festivals.
- b) The tithe could now be converted into money without the one-fifth redemption penalty that had applied in the wilderness. In the land of Canaan, this penalty would be removed, although the proviso *if the distance is too great*, i.e., there were transport difficulties, remained. Some of the Israelites would have travelled a great distance to the sanctuary, first at Shiloh and finally in Jerusalem.
- c) Each third year (v 28), (i.e., the 3rd and 6th years of the 7-year cycles within the 50-year Jubilee cycles), that year's tithes were to be kept *in the Israelite's own home area*, and not brought to the central sanctuary. The priests and poor were invited into the homes of those obedient to this law.

The *Soncino* commentary has this to say regarding v 27: "In addition to the second tithe, the first tithe must be given to the Levites" (Rashi d. 1105; Abraham ibn Ezra d. 1167; p 1068). And regarding v 28: "According to tradition, this refers to the tithe for the poor, i.e., three years shall form a cycle for tithes: the first tithe for the Levites and the second tithe in the first and second years, and the first tithe and, instead of the second tithe, the tithe for the poor in the third year" (ibid.; attributed to Nachmanides d. 1270, and ibn Ezra). So Judaic tradition says that the third tithe, paid in the 3rd and 6th years of the 7-year cycles, replaces the second tithe. What about funds for Feasts in the third and sixth years?

The Bible does NOT say

- a) that this tithe was in the form of money. It was in produce, of which the Israelites, the families, the poor and the Levites could eat.
- b) that this tithe mentioned in vv 22,28 is a separate or additional tithe. Note that v 28 talks about bringing out "the tithe of your produce for that year," i.e., it is the same tithe, not an additional one. The additional tithe is a surmise based on Judaic tradition.

The *Soncino* commentary (p 1067) says of v 23: “This refers to the second tithe, because the first tithe was to be given to the Levites who were allowed to eat it anywhere (cf. Num. xviii.26,31).” This conclusion is attributed, by the commentary, to Rashi and the Cabbalist Nachmanides.

At this juncture let us look at a reputed modern commentary with the aim of some summation, further direction, and further proof that commonly-held positions in tithe-keeping Christian churches are without strong and provable support for their dogmas.

Jeffrey H. Tigay in *THE JPS TORAH COMMENTARY*, (JPS, Philadelphia, Jerusalem: 1996), says in introduction to Deut 14:22-29:

Continuing the subject of foodstuffs, verses 22-29 deal with tithes of agricultural produce. The farmer must set aside a tithe of the produce each year and use it in one of two ways. In most years he is to take it to the chosen sanctuary and, along with his household and Levite guests, consume it there in festive sacral meals. But in the third and sixth year of each sabbatical cycle, he is to deposit it instead at his settlement where it is to be distributed to the Levites and the poor.

Although tithing was a well-known practice in the ancient world and elsewhere in the Torah, the uses prescribed for tithes in Deuteronomy are innovative. Leviticus 27:30-33 speaks of tithes on both produce and cattle. Both are “holy to the LORD,” a phrase which normally indicates that they belong to the priests of the Levites (cf. Lev. 27:21 and 22:10). The farmer may redeem the produce tithe from them by paying its value plus an extra fifth. Numbers 18:21-32 says that all tithes (probably of produce only) are given to the Levites and that they in turn must give a tithe of the tithe to the priests; they may then eat the rest anywhere. Some scholars believe that the tithes of Leviticus and Numbers are voluntary donations since neither book states that tithing is obligatory upon the public. It is clear that later, in Second Temple times, tithes in support of the Temple and clergy were obligatory (Neh 10:38-39; 13:10-12). Within the Torah, only the tithes of Deuteronomy are explicitly said to be obligatory. These, however, are not given to the clergy or the sanctuary. They are eaten by their owners or given to the poor.

Halakhic exegesis (i.e., what rabbinic authorities have determined as ‘pure’) assumes that all the tithes are part of a single system consisting of three obligatory tithes. Numbers refers to a “first tithe” of produce given to the Levites, who give a tithe of that to the priests. Deuteronomy 14:21-27 and Leviticus 27:30-31 refer to a “second tithe,” taken from the remaining ninety percent of the produce, which is to be eaten by the owners at sacral feasts in Jerusalem, as is the tithe on cattle (Lev. 27:32-33). The “second tithe” on produce is replaced, in the third and sixth years of each sabbatical cycle (see 15:1), by a “third tithe” or “tithe for the poor,” to which Deuteronomy 14:28-29 refers. It is given to the poor and Levites in the farmers’ hometowns.

Since halakhic exegesis deals with the entire Torah as a consistent, authoritative code, this was a natural approach to take. Critical scholars, however, point out that the various tithe laws do not seem to assume the simultaneous existence of the others. The injunction to share the tithes with the Levites (vv. 27 and 29) seems superfluous if the Levites are already being given the tithe mentioned in Numbers; Deuteronomy 14:22 refers to a tithe on “all the yield of your sowing,” not on ninety percent yield. That verses 22-27 and Leviticus 27:30-33 refer to the same tithe is unlikely: Leviticus does not say that its tithes are to be eaten by their owners at the sanctuary, and although Deuteronomy provides for exchanging the tithe for its cash value, it says nothing about paying a twenty percent premium in order to do so.

Because of these and other inconsistencies between the different tithe laws in the Torah, critical theory generally assumes that they were not originally part of a single system but reflect the practices of different times or places, though there is not enough evidence to trace their development thoroughly. Abraham and Jacob gave voluntary tithes (Gen 14:20; 28;22),

and there were apparently voluntary tithes during the period of the first Temple, at least in the northern kingdom, since Amos 4:4-5 mentions tithes together with freewill offerings.

Comment: Amos 4:4-5 speaks derisively of those who observe the three-year sequence of tithes, with festival sacrifices and offerings, but whose worship is full of the leaven of hypocrisy (Amos 4: 1,6-11; 5:21; 8:10-11). These prophetic verses seem to indicate that most, if not all, festival observers are personally assured that idolatry and alienation from the *true* God could not be applicable (1Cor 10:12).

As noted above, scholars disagree whether or not the tithes of Leviticus and Numbers were intended to be obligatory. Those in Deuteronomy are, but Deuteronomy modifies the uses to which they are put because of its special purposes and the conditions it addresses. Once sacrificial worship at local sanctuaries was abolished in accordance with Deuteronomy 12, there would no longer be a need to support those sanctuaries and their clergy with tithes. Deuteronomy preserves the holy status of the tithes by requiring that in most years they be consumed in sacral meals at the sanctuary and by placing religious restrictions on how the tithe for the poor may be used (26:13-14). But it gave the tithes new functions. By requiring the owners to travel to the sanctuary and themselves to eat the tithes, Deuteronomy turns the tithes into a means of linking the laity to the sanctuary and providing them with religious experience there. By giving the tithes to the poor in some years, it meets a humanitarian need as well (pp 141-142).

Further comments from Jeffery Tigay regarding Deut 14 are:

- v 22: *In the seventh year no tithe can be given since neither planting nor harvest take place then* (see Ex 23:10-11; Lev 25:2-7; 15:1); (p 142).
- v 23: Reverence will be fostered by contact with *the priests in the chosen city* who teach the people piety and law. This view is consistent with 31:10-13, which commands the *reading of Deuteronomy in the chosen place every seventh year so that people will learn reverence* (p 142).

Has the reader with ears to hear noted the things that are inconsistent with current personal belief and practice? What then should happen? Can you *verify* your position from Scripture?

THE LEVITICAL SYSTEM: DEUT 15:19-23

Deut 15:1-18 contains provisions that are part of the Law's intent to alleviate the sufferings of the poor, viz., inability to repay debts, inability to obtain loans, and enslavement (e.g., loss of flexibility and capacity to earn more by perhaps changing location).

It is horrifying to me that none of the corporate churches I had, to my shame, been associated with in the past 34 years, have produced anything remotely like the present Pope's encyclicals attempting to deal with the issues in Deut 15:1-18 (see *Laborum Exercens [On Human Work]*, (1981), and *Rerum Novarum [“Social Teaching”]*, (1991). Despite the good words expressed in the encyclicals, the corporate power behind those words is almost void. Since these documents have been released, poverty and the plight of vast numbers of people around the world have continued to deteriorate. The free market global economy is driven by heartless and immoral jungle-warfare competitiveness and is dressed as a sensuous and seductive city whore (Rev 17:1-2). It rampages across the world as the precursor to the *Babylon* of the Apocalypse, and is directed by bodies such as the IMF, World Bank, and UNO which carry out the wishes of

that arch-exponent of materialism, the USA. Though more wealth is being created for the relatively few, there is also increasing oppressive poverty, acceleration in impoverishment of third world nations and powerless class sectors within Western nations so that debt-ridden Western nations can maintain ecologically unsustainable greed. My deepening anger is also fed by the fact that all corporate churches I know of and who constantly call for the member's tithes to preach their Gospel spend far more on their own lifestyles than on personal devotion to the purity of the Word of God, to feeding the flock, edifying the sheep and strengthening those called, chosen, and faithful. Is it better to war about man-made *ideas* rather than to hunger and thirst after righteousness (Jas 4:1-4; Ezk 34:1-24)?

Deut 15:19-23 deals with eating the male firstlings of herds and flocks, year by year, at the place the LORD chooses. The animals, if blemished, cannot be sacrificed. Jewish tradition says that this law was for the Levites' benefit only (*Chumash*, [Soncino Press: 1981], p 1072).

Festival-observant groups like to expound some verses in **Deut 16:12-17** (see Table 2) to encourage the giving of offerings, but neglect other verses, e.g., Deut 12:6-12.

Let's consider:

Deut 18:1-7 The priests, the Levites; all the tribe of Levi; shall have no part nor inheritance with Israel; they shall eat the offerings of the LORD made by fire, and His portion.

This expression of Levitical dependence on those who believe reminds me of the sending out of the 12 in Lk 9:1-6,10; and the 70 in Lk 10:1-17. They (all disciples of Jesus Christ) had to step out in faith and depend entirely on those who heard them for their material support.

2 Therefore they shall have no inheritance among their brethren; the LORD is their inheritance, as He said to them. 3 And this shall be the priest's due from the people, from those who offer a sacrifice, whether it is bull or sheep: they shall give to the priest the shoulder, the cheeks, and the stomach. 4 The firstfruits of your grain and your new wine and your oil, and the first of the fleece of your sheep, you shall give him. 5 For the LORD your God has chosen him out of all your tribes to stand *to minister in the Name of the LORD*, him and his sons forever (*Who ministers in the Name of the LORD?*). 6 So if a Levite comes from any of your gates, from where he dwells among all Israel, and comes with all the desire of his mind to the place which the LORD chooses, 7 then he may serve in the Name of the LORD his God as all his brethren the Levites do, who stand there before the LORD.

In this scenario Levites do not have choices as 'shepherds' do who receive money (2Cor 11:7-15), but eat the God-approved food (Lev 11) they are given (cp. 1Tim 4:4,5; 1Cor 12:27,28).

The last pentateuchal reference to the Levitical tithe that we shall examine is in **Deut 26:12-15**:

12 When you have finished laying aside all the tithe of your increase in the third year; the year of tithing; and have given it (personally?) to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, 13 then you shall say before the LORD your God: 'I have removed 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 (*Please notice that the individual has done all these things by his own decisions*); I have not transgressed Your commandments, nor have I forgotten them. 14 I have not eaten any of it when in mourning, nor have I removed 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. 15 Look down from Your holy habitation, from heaven, and bless Your people Israel (*This is a request not for personal but for national blessings*) and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.”

What the Bible does say

The tithe of the land in the third year was retained within the Israelites' home towns and allocated. Has the reader noticed that the offerings and tithes in Deut 12, 14, 15, 16 are with respect to the Festivals at the place that the LORD chooses to place His Name?

The Bible does NOT say

- a) that this tithe was ever in the form of money. Rather, it was produce that could be eaten (vv 12,14);
- b) that it was an additional or separate tithe. Instead, it was the normal “tithe of your produce in the third year” (v 12), the same *full tithe* for that year mentioned in Deut 14:28.

THE LEVITICAL SYSTEM: *More from Genesis to Deuteronomy*

The *Theological Wordbook of the Old Testament*, (Vol 2; pp 702-703), makes some useful and summary comment at this point:

The first question [the Torah answers], “What is to be tithed?” [is answered in Lev 27:30-34]. In this major passage, of seemingly incidental setting in the book, the range of the tithe is given the broadest possible terms, and in a manner perfectly suited for an agricultural economy. All the tithe of the land belongs to Yahweh. This includes vegetation as well as animal life, without exception [I suppose that includes cedars, rose hips, camels, pigs? And did Ruth tithe on her gleanings?]. Moreover, the tithe is not to be confused with the offering of the firstfruits (Ex 22:29,30).

A second question respecting tithing, “To whom are tithes to be given?,” is answered in Num 18:21-32.

A third question, “Where are tithes to be given?” is answered in Deut 12:1-14 and 14:22-29. Tithes and sacrifices were not to be given “at every place that you see” (12:13), but at the “place which Yahweh will choose in one of your tribes” (12:14).

There are some complexities, however, concerning these simple laws.

One complexity concerns the number of tithes Israel was to pay.

A second complexity relates to the perversion of the tithing legislation. Israel and later Judaism were prone to err in one of two ways. Either they kept the law too rigidly, losing its intended purpose, so that tithing came to be regarded as a means of obtaining mercy from God in the intertestamental and New Testament periods (cf. Lk 11:42); or Israel neglected the tithe and became guilty of robbing God (Mal 3:8-10).

Perspective on tithing in the OT is found in two directions, Godward and manward. Respecting the Godward thrust, tithing was never meant to be an onerous weight, that one must give a tithe of what one earns. Rather, the tithe was a liberating act of joyful worship (e.g., Deut 12:12; cf. the “cheerful giver” of II Cor 9:7) (p 703).

The Levites who were in the service of God, not in commercial activity, were the direct beneficiaries of the tithes (Num 18:21). There was an inter-relatedness, therefore, between their ministry and the daily labor of the non-Levites. In this synergistic bond there was a regular reminder of their need one for another (p 704).

IN “THE LAND”

The tithing laws were more regulated and more strictly observed in the land of Canaan as a central sanctuary—the tabernacle, and later the Temple—was established.

Tithing is expressed in terms of farming life in the land of Israel (Lev 27:30). Although the Jewish authorities later extended the tithe to areas east and north of Palestine where the populations were predominantly Jewish, and to Egypt, with its large Jewish settlements, all other areas were proscribed. We can contrast this with *the half-shekel temple tax* of **Ex 30:11-16**, which was sent to the temple treasury by Israelites no matter where they lived and which provided funding for the temple.

When they were dispersed widely in predominantly Gentile areas centuries later, the Israelites did not consider the produce of those Gentile lands to be tithable according to the traditions of interpreting the law. Tithes from heathen countries were considered “impure” and not suitable for use in supporting the temple service (See *Judaism*, Vol 2, p 71, by George Foot Moore, and Edersheim’s *The Life and Times of Jesus the Messiah*, Vol 1, p 9).

PURPOSES OF THE TITHE: *Crops and Firstlings*

Ten percent of agricultural and animal production was set aside each year. The intent behind the sacrifices, offerings, and tithing law was that the whole of Israelite society should benefit.

First and foremost, it was for the purpose of keeping God’s Feasts. The Levitical tithing laws given to ancient Israel did not, as some would have us believe, involve a three-tiered system of tithes. Such interpretation is based on rabbinic traditions and there are disagreements within these traditions.

The Pentateuch seems to refer to one tithe. The words “first,” “second” and “third” in reference to tithes are not to be found in the Scriptures. The origins of these terms shall be examined further.

Each year, ten percent of agricultural and animal production was laid aside. Every first, second, fourth and fifth years of the seven-year sabbatical cycle, three times in the year at the three festival seasons (Deut 16:16-17), the tithe was brought to a central place. At first it was the tabernacle, then the temple. Numerous additional and meaningful offerings, also required by law, were brought in (Deut 12:6-7; 14:22-24). Here the tithe-payer would eat of the offerings and tithes with the Levites invited to share in the

bounteous blessings (Deut 12:28-29; 26:12-13). Are we not told to live by every word of God (Deut 8:3; Lk 4:4)? What present festival-keeping efforts can each of us define that conform, in principle, to these biblical practices? The faithful need to discuss these matters and draw godly conclusions.

The question now arises: Were Levites officiating at the sanctuary during non-festival times of the year still entitled to a share of the Israelites' tithe? We should realize that the priests and the Levites were entitled to the peoples' offerings and to the gifts brought by all worshippers who came—at any time—to the sanctuary where they were serving. While it appears from the Scriptures that most of the populace made their offerings from their tithes during the three festival seasons, the Bible does not preclude offerings being brought for the Levites at non-festival times.

Ten percent was specified, as offerings of the tithes of produce, from the people, who then gave a tithe offering to the priests (Num 18:24,26). What is clear from the Scriptures, again contrary to the claims of many, is that the Levites could not make universal demands on the people for offerings and tithes. This is one reason, no doubt, why God told the Israelites to include the Levites in their festival activities when they were not officiating (Deut 12:12; 14:27,29). The "tithe-of-the-tithe" offering was made by the Levites to the Aaronic priests who were officiating at the sanctuary (Num 18:25-28).

NEHEMIAH'S TIME

After the captivity and the return of the Jews to Judah we see how Nehemiah *seems* to have made modifications to the manner in which the Levites' portion of the tithe was collected. Nehemiah, perhaps because of economic circumstances, *reduced* the amount of the temple tax from the half-shekel levied upon Israel by Moses for the tabernacle service (Ex 30:12-16) to one-third of a shekel (Neh 10:32,33). Nehemiah changed a law of Moses? He changed a law *but not* a principle.

Nine-tenths of the Jews lived in towns other than Jerusalem (Neh 11:1), including many of the priests and Levites who had their own property (Neh 11:3). Nehemiah had to ensure the prompt payment of tithes to provide for the immediate needs of the Levitical priests in the temple. We see from Mal 3:8-10 that he had good cause for concern for, just a short time later, the Jews were being derelict in their responsibility in bringing their tithes to the temple. He saw to it that all the peoples' vows (Neh 9:38; 10:28,29) would be fulfilled by appointing the Levites to receive the various offerings and tithes with an Aaronic priest supervising the receipt of these many gifts from the communities (10:32-39). Notice, again, that the tithes of the people were in kind (vv 35-37), as were their offerings.

An argument could be made that since there was a need to levy a temple tax on every male—both in Moses' day and in the time of Nehemiah—the tithe was not a ten percent tax upon the farming community and paid solely to support the Levitical priesthood and temple. It is difficult to be certain about how much this temple tax provided as income throughout Israel's history even up to Christ's day (Matt 17:24).

The NT scholar, F.F. Bruce, makes the following comment: "The Temple services were maintained chiefly by the capitation tax of one half-shekel payable annually on the first day of Adar (February-March) by each male Jew of twenty years old and upward (*fn: Cf.*

Ex 30:11-16; 2Chr 24:6; Josephus, Ant. XIV,210; Mishnah, Sheqalim). Jews from all parts of the world paid this tax, and its collection and conveyance to Jerusalem were facilitated by the Roman authorities. The coinage most accepted for this purpose was the silver tetradrachma of Tyre, equivalent in value to a shekel; two Jews normally combined to pay their contributions with this coin. This was the coin which, in the incident of Matt 17:24-7, Peter was instructed by Jesus to give to the collectors ‘for me and for yourself’” (*New Testament History*, [Doubleday-Galilee:1980], pp 141-142).

THE LEVITES, THEIR WORK, OFFERINGS, AND TITHES

A greater number of the Levites did not perform services in the temple, probably because there was not enough work for everyone during non-festival times. In David’s time, 24 courses or groups of priests served two one-week shifts each year at the temple. For the rest of the time, they lived in their home-towns (1Chr 24:1-19). All priests served during the festival seasons. This system was still in place in Christ’s day (Lk 1:5-9), (Jeremias, *Jerusalem in the Time of Jesus*, [Fortress Press: 1981], p 199).

The Levites, probably more numerous than the Aaronic priests, served together on a rotational basis (1Chr 24 to 26; 28:13,21). Forty-eight cities had been allotted to them (Num 35:1-8), along with pasture lands and livestock to enable them to earn their living—just like any other citizen within the community of Israel—without depending solely on the offerings and tithes they were given. These Levitical cities were theirs in perpetuity (Lev 25:32-34). When the Bible says that the Levites “have no inheritance among the Israelites” (Num 18:24), it does not mean that they did not have homes, cities, and pasturage. They did not have the right to sell their own land, and did not have inheritance in large specific areas, as the other tribes had given to them (Josh 14 to 19). Cities of refuge and cities specifically for the Levites are defined in Josh 20-21. They were, of course, expected to trust in the Lord’s provision through the people (Num 18:20-24). If they were zealous in teaching the word of the LORD, if they were zealous for justice and righteousness, and if they were inspiring in their godliness, then surely the people would respond in generous support (cp. Matt 6:21; Lk 18:18-30). God’s pattern of application is that He asks us to do His Will, but He does not force us. God’s Way is similarly expressed in all His Ways: individual and national. This pattern will be seen again as we consider the NT teaching in support of God’s shepherds (1Cor 9:3-18).

If the *priests* have helped lead the hearts of the people to the true God, then surely where the hearts of the people are so would be gifts of their successes, the firstfruits of their accomplishments, sacrifices from their devotion, offerings from their works. Worshipers at the temple should support the temple. If the church of your fellowship is helping to change your life according to the Scriptures, and that is a *reality*, then you should support those who give godly care and nurture. If your heart, mind, motivations, speech and deeds are *not* being *transformed* according to the Word of God in your present environment, then why are you there?

The Levites performed numerous duties within the nation of Israel. Consider the following examples of some of their occupations:

- Teachers (Deut 24:8; 33:10; 2Chr 35:3; Neh 8:7).
- Judges (Deut 17:8-9; 21:5; 1Chr 23:4; 2Chr 19:8).
- Medical Services (Lev 13:2; 14:2; Lk 17:14).
- Singers and Musicians (1Chr 25:1-31; 2Chr 5:12; 34:12).

- Writers and Librarians (1Chr 2:55; 2Chr 34:13).
- Architects and Builders (2Chr 34:8-13).

When they were on duty at God’s sanctuary they received not the whole of the Israelites’ tithes—the full tenth—but that part of the tithe “offered as a heave offering” (Num 18:24), a portion of the total tithes (see *Table 2*). The rest of the tithes of the Israelites was eaten by them before God at the central sanctuary (Deut 14:22-27). Deut 14:27 tells us that “the Levites resident in your towns” (not at that time officiating at the sanctuary) *shared* in the tithes with the Israelite households, as opposed to being the *automatic recipients* of those offerings and tithes. These Levites performed numerous functions within the local community as well as officiating at the commanded assemblies held on sabbaths, new moons, and feast days (cp. Isa 66:23 and 1:13-14).

To illustrate more fully just how the Levites received a portion of the peoples’ tithes, let us re- examine **Num 18:25-32**.

When the Levites received that part of the tithe considered their “portion” (v 26; also see Deut 12:5-7,11-12), they were to set apart from this, and from all the numerous offerings and sacrifices to which they were entitled (v 29; Deut 12:6-7), their own offering (Num 18:29)—the “tithe of the tithe” (v 26)—and gave it to the Aaronic priests (v 28). This was to be from the best part of the peoples’ tithes (vv 29-30), just as all their offerings to God were to be from the very best of all they received. Once the Levites had made their offerings they could consume them, even away from the sanctuary.

Note v 27 in particular: the offerings of grain and wine the Levites gave to the priests from what they received from the Israelites were considered as though they had been produced by the Levites themselves.

The parallel is obvious. Just as the people gave a part of their tithes as an offering (*heave offering: terumah*, contribution), so the Levites gave a tenth of all they received from the Israelites, also as an (heave) offering. Num 18:31 in the NKJV has the footnote “wages” for “payment,” i.e., specific wages for a specific job.

The Levites were to nourish and nurture the people on the Word of God. Whenever they failed, the result would inevitably lead to a famine of the Word. This would appear to have been most of the time as Stephen explained to the Sanhedrin in Acts 7:39-43. Admittedly, there were brief historic restorations.

Consider the following translation of Num 18:25-28 in the light of v 24, where the tithes of the Israelites, that part “which they have set apart as an offering to the Lord” is described:

Num 18:25-28 The LORD said to Moses, 26 “Speak to the Levites and say to them: ‘When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord's offering. 27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. 28 In this way you *also* will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the Lord's portion to Aaron the priest.’”

In other words, out of the total of the peoples' tithes, there was, for each individual Israelite family, as well as for the Levites, from what they received from the people, a "contribution due to the Lord," "set apart," "out of all the tithes received" (v 28).

In one sense, therefore, the school of tradition that maintains that the so-called "Festival tithe" was taken out of nine-tenths of the tithe left after the so-called "Levitical tithe" had been paid does have a little merit, although a tenth is not designated in Num 18:24. If this were the case then the various offerings would have to be generous to provide for the Levites. Biblical history is clear that the system broke down frequently (e.g., Joash, c.835 BC, 2Chr 24:1-6; Hezekiah, c.714 BC, 2Chr 29:1-6; 30:25-27; Josiah, c.622 BC, 2Chr 34:9-11; 35:16-19;).

The tithes of the Israelites, once offerings had been made (Deut 16:17), were used to keep God's festivals. The tithe was still "holy" to God (Lev 27:30), in the sense that part of it went to the Levites at the sanctuary (God saw to it that they were provided for), and the rest used to serve and worship God at His holy convocations. What precludes giving extra offerings: thank offerings, vow offerings, freewill offerings, etc?

The Third and the Sixth Years

Deut 14:22-27 contains the legislation for the normal usage of the tithes of the people—to keep God's feasts. We have already noted how the Levites serving at the central sanctuary were entitled to a share of the peoples' tithes accumulated in the first, second, fourth and fifth years.

THE FIRST, SECOND, AND THIRD TITHES

Which Scriptures define first, second, third tithes? Footnotes in *The Soncino Chumash, The Five Books of Moses with Haphtaroth*, (Soncino Press: 1981), with the relevant Scriptures cited here say that

- (1) first tithe is addressed in Gen 14:20; Ex 23:28; Num 18:31; Deut 14:29;
- (2) second tithe is expressed in Lev 27:30; Deut 12:17-18; 14:23; 16:16;
- (3) third tithe is revealed in Deut 14:28,29a; 26:12.

We shall note that there is cause for the existent controversy as to which Scriptures *define* which tithes and how these are determined.

Let's note **Deut 14:28-29** again.

The people were told that every third and sixth year, once all the harvests were reaped, they were to use that year's offerings and tithes of the various crops and animals (not an additional tithe of the produce), and use them locally, within their own cities. The implication is that they were not obligated to make offerings from it to the Levites at the sanctuary that year.

In vv 28-29, some authorities recognize that the *third tithe* was in fact a triennial substitute for the *second tithe*. It is difficult to know exactly when these additional, "festal" or "sacred," and "poor" tithes became so interpreted. In the third, and again in the sixth year (in the seventh year, when the land was not cultivated, there would be no produce to tithe on), the Israelite would not take the tithes to the sanctuary, but would dispose of them in his home town.

Advocates of the “third tithe” today use Deut 14:28-29 to argue that an *additional* tithe is necessary to provide for the poor and destitute in the church. This supposed *third tithe* is claimed by them to have been solely a type of welfare tax to assist the less fortunate in ancient Israel. However, let us consider the following:

- a) Many authorities consider that a double, let alone a triple tithe imposed upon the farmers of ancient Israel would have been excessive.
- b) The Levites, who were included in this purported “third” tithe (v 29) would scarcely have qualified as welfare recipients unless they and the people became negligent in the Law. They had their own land which, unlike the land owned by the Israelites, could not be sold (Lev 25:34). Moreover, God demanded of the people that the Levites’ needs be always attended to, whether as recipients of the tithe-offerings at the sanctuary (Num 18:21, 24, 26) or in sharing the benefits of the tithe with them at other times (Deut 12:12; 14:27, 29).
- c) The poor in Israel were provided for in other ways. Consider for instance:
 - Ex 22:25-27 (no interest on loans);
 - Lev 19:9-10 (the law of leaving gleanings); Ruth 2:2 (the poor work to gather the gleanings; law must allow this to happen).
 - Deut 15:7-11; 26:12-13 (generosity; compassion; sharing of blessings);

At feasts held locally, the needs of the poor were to be especially provided for. They would benefit from the additional bounty available because the Israelites of the city incurred no travelling expenses in not attending the feasts at the central sanctuary that year.

A festival atmosphere—rather than a purely social welfare one—is definitely implied by the directive that the disadvantaged classes were to come to *eat their fill*. This also implies a designated meeting-place for worship. Such community spirit provides the means for awareness of the needs within the community. What social welfare system, anywhere, is set up to ensure that the poor and disadvantaged *eat their fill*—have all that they need, and more? Rather Lev 19:9-10, 25:39-43, and Ruth 2:2 stress that the poor can “eat their fill,” indicate that God expected the poor in ancient Israel to work to help provide for their needs. This principle of Biblical culture is expounded by the apostle Paul to the Church of God in Thessalonica (2Thess 3:6-13).

This culture of awareness of community needs was manifested in the very beginnings of the NT Church. Jerusalemites sold land and possessions to help sustain their brothers and sisters in Jesus Christ who had come from afar and whose means of support had run out because of their historic overextended stay (Acts 2:5-10,44-46; 4:32-37). Abuse of such trust and integrity was severely punished (Acts 5:1-11).

The reason that the Levites were included in the community re-allocation of the normal tithe in the third year is that even when not officiating at the central sanctuary, they were worthy of support by their fellow Israelites. They had many other functions and responsibilities within the community besides their duties at the tabernacle or temple. At times when the festivals were held locally they had increased duties and therefore warranted extra honour. Their inclusion (v 29) does not necessarily imply that they were impoverished or disadvantaged. They, in this third year, were simply to share more fully in the benefits of the community’s tithe, as were the less fortunate.

When applied, Deut 14:28-29 creates a system, as we feel it does, where every three years the festivals are kept locally and the additional resources that became available are used for the needs of the less fortunate. The dogma that these verses refer only to a type of “God-ordained social welfare” system, unconnected with the festivals, cannot be sustained. What this re-allocation of the tithe in the third year shows us is further proof that there appears to have been a great deal of flexibility, community spirit, and awareness of needs within the offerings and tithing system in Israel. Are we not reminded of what Jesus Christ says characterizes His followers (Jn 13:34-35)? Today, with the disintegration of churches and the scattering of the brethren (See *The Ministry in the Last Days*), small and scattered groups would find it spiritually and socially advantageous to gather together for the festivals at a mutually-agreed location. Emphasis is on love among the brethren as seen in fellowshiping (Jn 13:34-35). Love and truth cannot be separated. Those who claim the love of God and fear truth are deceiving themselves.

Let us examine **Deut 26:12-15**, a parallel Scripture.

This act of placing special emphasis on the materially disadvantaged members of the community, as well as honouring the contribution of the Levite to Israelite society was (and is) especially meritorious in God’s eyes. Spiritual, cultural, social, and emotional needs are provided by the love, discerning awareness, wisdom and generousities of those ministering within their spiritual community through God’s calling and gifts. The safety net of the community also has much to generously give and wholeheartedly sacrifice for those in genuine need. The faithful individual Israelite would follow through on biblical instructions and see to it that offerings and tithes for that year had been given to individuals within the community (vv 12-13). At some time at the end of the third year, presumably before God at the central sanctuary (as v 13 seems to imply), the Israelite was to ask for special blessings, not for himself, but *for the whole community* of Israel (v 15; cp. Solomon’s extraordinarily powerful dedicatory prayer at the temple [2Chr 6:18-41]). We should note the personal responsibility Scripture expects of everyone who loves God and His people (1Jn 4:7,11,17-21).

The Levites are mentioned as deserving consideration in all the Scriptures dealing with the so-called “first,” “second,” and “third” tithes. Consider:

- Num 18:21-24 “... all the tithe in Israel” (“first” tithe) is given to the Levites.
- Deut 14:22-27 “... and the Levite within your gates” (“second” tithe).
- Deut 14:28-29 “... and the Levite, because he has no portion or inheritance with you” (“third” tithe).

If, as is claimed, the Levites were the exclusive recipients of a “first tithe,” why do they have to be re-included in so-called “second” and “third” tithe Scriptures? One reason might be that they needed support for their attendance and work at the festivals. But it does seem extraordinary that Levites should ever fall into the category of being in material need (Deut 14:29; 26:12). One would think that in receiving shares in the all the numerous sacrifices, offerings, and tithes the Levites would not ever be in need (Deut 18:1-8; Num 18:8-32). It would seem, therefore, that God, just as He foresaw sin in Eden (1Pet 1:18-20; 2Tim 1:9), also foresaw negligence and dereliction in religious practice among both ministry and laity.

It might be argued that these references are proof that:

- Only one tithe was involved.
- The Levites were not automatically entitled to this one tithe. They were the recipients of part of these tithes while on duty at the sanctuary and shared in the benefits of the Israelites' offerings and tithes accumulated in the third year.
- Num 18:21 tells us that the Levites were to be given "all the tithe in Israel for an inheritance," in return "for their service at the tent of meeting," or at the temple (Heb 7:5). In addition, they were looked after when not directly ministering to the Israelites in God's service by a share in the Israelites' tithes in whatever year of the seven-year cycle it happened to be. The system, with its godly intents, was fair and encouraged generosity (Deut 12:5-6; 18:1-8).

FIRSTBORN and FIRSTLINGS to the Levites and the Feasts?

It is worth noting that Num 18:8-24 includes firstborn (vv 15,17-18) as being given to the Levites. Deut 15:19-20 says that the firstborn animals are to be eaten *at the place the LORD shall choose*, i.e., at the festival site(s) during the festivals. Are there two sets of firstborn? Or is it one firstborn that is used in two different ways? The answer is self-evident. The Hebrew for firstborn, firstling, firstfruits, as used in the following Scriptures, is derived from *bekor*, or *bikkurim*, which is plural.

We read in:

Lev 27:26-27 *The firstborn of the animals, which should be the Lord's firstborn, no man shall dedicate; whether it is an ox or sheep, it is the Lord's. 27 If it is an unclean animal, then he shall redeem it according to your valuation, and shall add one-fifth to it; or if it is not redeemed, then it shall be sold according to your valuation.*

And we read in:

Num 18:15-18 *Everything that first opens the womb of all flesh, which they bring to the LORD, whether man or beast, shall be yours (i.e., the Levites); nevertheless the firstborn of man you shall surely redeem (because this typifies the redemption of man by the blood of the Lamb of God), and the firstborn of unclean animals you shall redeem (cf. Lev 27:27). 16 And those redeemed of the devoted things you shall redeem when one month old, according to your valuation, for five shekels of silver (silver is symbolic of redemption; Ex 30:11-16; 38:25-26), according to the shekel of the sanctuary, which is twenty gerahs. 17 But the firstborn of a cow, the firstborn of a sheep, or the firstborn of a goat you shall not redeem; they are holy. You shall sprinkle their blood on the altar, and burn their fat as an offering made by fire for a sweet aroma to the LORD. 18 And their flesh shall be yours (i.e., the Levitical priests), just as the wave breast and the right thigh are yours (cp. Deut 12:6-7).*

So here we see the Levites sacrificing the firstborn of animals and then eating their flesh. However, the following references show that those who owned the animals ate them and shared them with the Levites.

Deut 12:5-7 says: 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. 6 There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and *the firstborn* of your herds and flocks (cp. 12:17-18; 14:23; Num 18:17-18). 7 And

there you shall eat before the LORD your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the LORD your God has blessed you. **17-18** 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. **18** 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.

Deut 14:23-24 And you shall eat before the LORD your God, in the place where He chooses to make His name abide, 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. **24** But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His Name is too far from you, when the LORD your God has blessed you ...

Deut 15:19-20 All *the firstborn* males that come from your herd and your flock you shall sanctify to the LORD your God; you shall do no work with the firstborn of your herd, nor shear the *firstborn* of your flock. **20** You and your household shall eat it before the LORD your God year by year in the place which the LORD chooses.

Since there can be only one set of firstborn from a farmer's cattle, sheep, and goats, firstborn can only be given once. The Levites sacrifice and eat them with the owners at the sanctuary, or in the home town of the animal's owner. It seems that **Deut 14:22-29** is not talking about more than one tithe. It is consistent in describing how the offerings and tithes of produce and animals were to be used to celebrate the festivals within the seven-year system in ancient Israel. In these verses is the Law's summation dealing with the use of the tithe (and offerings are implicit) as it affects:

- (a) the individual Israelite (v 22: *year by year*);
- (b) his religious observance within the nation at the central sanctuary (v 24: *if the place where the LORD your God chooses to put His Name is too far from you*);
- (c) his religious observance within his local community (v 27: *You shall not forsake the Levite within your gates*); and
- (d) his neighbourly responsibility to share with the needy (v 29: *the stranger and the fatherless and widow who are within your gates*).

THE LEVITICAL SYSTEM: Other Considerations

The Levitical tithing laws were given to a specific nation, for specific purposes. The tithe, as we have noted, was not a tithe of one's total income, rather a tithe of the produce and animals (but offerings were and are on the basis of one's total income). Some examples of benefit to the serving Levites are found in: Lev 12:6; 14:19-32; Deut 16:10-17). The tithe was a portion of the Levites' sustenance and their entitlement for service at the sanctuary. Israel's tithing laws were tailored to suit the needs of the nation (Heb 7:12,18-19,23-24; 8:1-6). These conditions are not extant today:

- priests and Levites serving in a tabernacle/temple;

- seasonal convocations at a *central venue* which all males are required to attend;
- other “taxes,” such the temple tax.

The tithe, distributed differently over a seven-year recurring cycle within the Jubilee cycle, was not simply intended for religious purposes. The responsibilities of the Levites extended beyond ministering at the sanctuary, and their inclusion in the distribution of the people’s tithes at other times can be likened to the manner in which our taxes support our educational institutions, hospitals, courts and law enforcement agencies, cultural bodies, the arts, public buildings, and the like. A paper covering the subject of the seven-year cycles and the 50-year jubilee cycles will be forthcoming.

The tithe was not a levy on one’s total income used for religious purposes. Consider the following in this context:

- The first temple—the very centre of religious worship—was constructed, not with the help of the people’s tithes, but rather from generous offerings (1Chr 22:14-19; 29:1-19).
- Similarly, the rebuilding of the temple was financed by freewill offerings (Ezra 1:6-11; 2:68-69).
- In the temple, the agricultural tithe went into the storerooms or storehouse (Mal 3:10), the livestock into holding pens or stockyards. Any monetary offerings and valuables, however, went into the treasury (Josh 6:19; 1Ki 7:51; Neh 13:12; Lk 21:1; Deut 28:12). These *storehouses* (Heb *asar*; treasure(s); treasury; storehouse) featured prominently in Hezekiah’s time, when he had additional chambers made in the temple to hold surplus grain (2Chr 31:4-12). It is noteworthy that with leadership dedicated to God the people respond with resultant surpluses (v 10).

When righteous leaders rule the people rejoice, but when those who are wicked in God’s eyes rule as Gentile benefactors, the people groan (Prov 29:2; Ps 107:40-43; Lk 22:25).

- It is in the context of these storehouses that **Mal 3:8-10** is to be understood. A specific nation, Israel/Judah (1:1,5; 2:11,16; 3:4) is addressed. The temple has been completed (1:7). The priests and Levites are being referred to (2:1,8). The Jews were robbing God by not providing offerings, animal sacrifices, and tithes for the rituals of the temple. The tithe being referred to by Malachi is the agricultural tithe of ancient Israel/Judah—food, not money. The storehouse (3:10) was in the temple in Jerusalem where the tithe of the agricultural produce was brought. The blessings promised by God were more likely to refer to rain in due season, given vv 11-12, rather than to personal material gains, as many people would prefer to believe.

To lift this Scripture out of context and to seek to apply it *literally* to any church or person today is to misuse the Word of God. Nevertheless, Malachi’s prophecy has relevancy in terms of spiritual problems. It speaks of a priesthood that refuses to listen to God (2:2), and leads in spiritual disease. The people, *inspired* by the priesthood, as expressed in, “*It is vain and futile to serve God [but we go through the motions]*” (3:14), tolerate other sins, as in 2:11 (idolatry), and 3:5 (sorcery, adultery, exploitation). So the religious culture disintegrates because the leaders in *religion* become derelict (cf. Jer 23:1ff; Ezk 34:1ff).

ORIGINS OF THE MULTI-TIERED TITHING SYSTEM

The seeds of the idea of a triple tithe may have come from Jewish writings during the period between the Old and the New Testaments. *Tobit* and *Jubilees* are examples.

The Talmud is perhaps the primary source for the triple tithe. It is a record of oral and traditional laws of Judaism, and additional to the Torah. These rabbinic rules, interpretations, and decisions, some four thousand in number, were arranged according to subjects, as we have them now, in the second century and subsequently.

R.E. Brown (*Introduction to the New Testament*) gives this description for the written basis of Talmudic Judaism:

Works designated *Midrash*, written from the 3d century AD on, are free commentaries on the books of the Pentateuch (and eventually on other biblical books).

The *Mishna* is a written codification in Hebrew of Jewish oral law under the editorship of Rabbi Judah the Prince made ca. AD 200; the term means “second,” indicating that it was placed alongside the (first) Law preserved in the Pentateuch. Although it attributes its materials to about 150 teachers living between 50 BC and AD 200, in dealing with issues crucial to Jewish living it is a literary response to the influence of Roman occupation on the situation of Jews, especially after AD 70 [*Editor’s comment: And very likely as counter-measure to the rapid growth of Christianity with former Jews being casualties to the sweep of Christianity across the Greco-Roman world*]. Many of its rules are idealistic, e.g., provisions for the Temple and its maintenance long after the Temple was destroyed. The *Tosefta* (*Tosefta*) is another collection of laws and comments, usually dated to the 3d and 4th century AD. In a sense it is a complement to the Mishna, arranged in the same way; yet some of the traditions vary and may be older. There are lengthy Aramaic commentaries on the Mishna: the *Palestinian Talmud* (completed in the 5th century) and the *Babylonian Talmud* (6th century)—extraordinarily rich compilations of minute legal discussions, traditions, Scripture interpretations, stories, etc. (pp 82-83)

Examples of Talmudic rulings include:

- Figs become subject to the tithe when they begin to ripen; grapes when they are transparent; mulberries when they turn red (Chapter 1, Mishnah 2 of *Ma`aseroth*, or “Tithes”).
- Mishnah 4 of Chapter 1 sets out the time for tithing green vegetables, such as gourds, cucumbers, melons, etc.
- Mishnah 5-7 decrees at what moment fruits are considered as gathered or harvested, and so tithable.
- Chapter 2, Mishnah 1-3 includes the determination that if a man suspected of not paying his tithes offers figs in a public place, they may be eaten, but if these are brought to the house, they must be tithed.
- Chapter 3, Mishnah 1,3,7-10 include the decree that if a man working amongst olive trees eats olives one by one, he need not tithe on them, but if he collects a number of olives, he must do so.

Let me illustrate with a complete example which reveals the kind of thinking of which Jesus Christ expressed strong disapproval (Matt 15:2-3,6-8).

- Chapter 3, Mishnah 7: *Cone-shaped huts, the stores in turrets, and seeds in the field do not render [produce] liable (to tithing); the lodge of Genesareth gardens, even though it contains handmill and poultry, does not render [produce] liable. As for the potter's hut, the inner part renders [produce] liable (where the potter lives and stores his finished products), the outer part does not (this is where he makes his dishes etc. and sells them). R. Jose says: Anything which is not both a summer and winter dwelling does not render [produce] liable [to tithes]. As regards the festive booths used on the festival, R. Judah says: this also renders [produce] liable to tithe, but the sages say: It does not.*

How inspiring, godly, agreeable, and biblically-based is this?

The *Ma`aser Sheni*, or the Second Tithe, has five chapters containing fifty-four sections:

- Chapter 1, Mishnah 7 says: *Man-servants or maid-servants, land or unclean cattle may not be bought with second tithe money; and if any of these were bought, their value must be consumed [as second tithe in Jerusalem]. Bird-offerings of men or women who had a flux (cf. Lev 15:14,29), or bird-offerings of women after child-birth (cf. Lev 12:8), or sin-offerings, or guilt-offerings, may not be offered out of second tithe money; but if any of these were offered, their value must be consumed [as second tithe in Jerusalem]. This is the general rule: Whatever [is bought] out of second tithe money cannot be used for eating or drinking or anointing, its value must be consumed [as second tithe in Jerusalem].*
- Chapter 2, Mishnah 5 includes the determination that if one should drop, at the same time, ordinary coins and other coins representing the proceeds of the second tithe, what is gathered should first of all make up the amount of the tithe, and the rest should be applied to the other amount.
- In Chapter 3, Mishnah 11 we find the ruling that if a gazelle/deer purchased with second tithe money died, it should be buried in its skin.
- Chapter 4, Mishnah 9: *Any money found (except in Jerusalem during a festival or pilgrimage) is considered common, even a gold denar with silver and with copper coins. If a potsherd was found with the money on which was written 'tithe' this is considered second tithe [money].* (Editor: I thought you'd be amused by this one).

Rabbinic instructions on Sabbath-keeping could further serve to illustrate the points being made. For the rabbis, the issue centred around the question: *How* was the tithing law to be carried out? The answer—according to the Scriptures—would appear to be quite straight-forward: just as every tenth of the herd that “passes under the shepherd’s staff”—good or bad (Lev 27:33)—was holy to God as His tithe, so was a simple tenth of the crop. Yet the elders legislated extensively on subjects such as what particular seeds, fruits, or animals were to be tithed, and even on the age at which animals became tithable.

It is in the Talmud—not in the Scriptures—that the “first,” or Levitical tithe, the “second,” or festival tithe and the “third,” or poor man’s tithe are recognized. The Talmud also appears to add a *fourth* tithe. This *demai*, or doubtful tithe, constitutes an entire book in the Talmud, divided into seven chapters which legislate as to tithing when there is some doubt whether produce has been tithed upon. For instance, Chapter 3, Mishnah 2 includes the requirement that whoever buys green vegetables and then, changing his mind, wishes to return them, must tithe on them before doing so. The *Demai* tractate, Chapter 2, Mishnah 2, says: *If a man has taken upon himself to be*

trustworthy, he must tithe whatever he eats and whatever he sells and whatever he buys; and he may not be the guest of an `am ha-aretz (i.e., a person who is uninstructed or indifferent to tithing and the observance of clean and unclean). R. Judah says: A man who is the guest of an `am ha-aretz may still be considered trustworthy. But they said to him: If he is not trustworthy in respect of himself, how can he be considered trustworthy in respect of others?

The above Talmudic citations come from *The Hebrew-English Edition of the Babylonian Talmud, Seder Zera `im*, (Traditional Press, New York: 1982).

The reasoning behind the origin of these oral laws went something like this: rather than have every man do what was *right in his own eyes* once the Israelites were in the Promised Land, doubtful questions would—supposedly—have been resolved by Joshua, the seventy elders of Israel, and other competent authorities. In time, it is claimed, these decisions were handed down, along with other explanations and rulings, the *Oral Law*. Judaic *Oral Law* has an equivalence to Catholic traditions which are regarded as integral to the canonical Scriptures (F.F. Bruce, *New Testament History*, p 73; *Catechism of the Catholic Church*, Items 74-84).

That a simple ten percent tithe would lend itself to countless interpretations and rulings is perhaps another indication that the tithing system God laid down for Israel was a simple single-tiered system, not the three-plus-tiered system legislated by Jewish elders (Deut 4:2; 12:32; Prov 30:5-6).

Yet this was the kind of standard set before religious Jews who in Christ's day desired to live up to the traditional requirements of their law—from which requirements, moreover, no class of society seems to have been held exempt. Tithing therefore impacted upon the daily life not only of the affluent and well-to-do, but also upon the labourer who needed to buy some onions, the errand-boy sent to market, and the man who asked his mother-in-law to cook fruit for him. To buy even a few figs in the street involved the responsibility of considering whether or not they had been tithed!

- Tobit 1:6-8 talks about three tithes. Chapter 6:6-9, recommends keeping the heart, gall, and liver of a fish. The smoke from the burning heart, gall, and liver will exorcise demons from anyone possessed. This is self-evidently a highly recommended practice. Editor's hint: Wrap these raw fish organs tightly in alfoil while carrying them about for that special opportunity to test the validity of this *angelic* revelation. The HarperCollins NRSV and the New Jerusalem Bible contain this non-canonical work.
- Josephus, expressing his own interpretation of the Mosaic tithing law (*Antiquities*, IV.iv.3-4,22; also see IX.xiii.3) mentions three tithes. The editor's footnotes say that his idea of a triple-tithe was not generally accepted by the rabbins but was supported by Tobit. Josephus says that he was a direct descendant of the priests from the first course, and that from nineteen years of age, after three years of asceticism in the desert, he followed the sect of the Pharisees, which are "of kin to the sect of the Stoics, as the Greeks call them" (*The Life of Flavius Josephus*, 1-2; (Whiston translation, [Kregel Publications: 1960]). Stoic philosophy is ideal for the development of

trinitarian ideology (LaCugna, *God For Us*, [HarperCollins: 1991], pp 58-60; Brunner, *The Christian Doctrine of God*, [Westminster: n.d.], Vol 1, pp 89,153,203).

- Jerome spent some of his life in Palestine (in the Syrian desert, in Antioch, and his final years in Bethlehem [d. 420 AD]). He translated much of the Bible into Latin (the Vulgate, which includes the Apocrypha). This emotionally irrational ascetic (see A.H. Newman, *A Manual of Church History*, [American Baptist Publication Society: 1906], Vol 1, p 372; F.J. Foakes Jackson, *History of the Christian Church*, [Cambridge: 1942], pp 484-5; *The Oxford Illustrated Dictionary of Christianity*, edited by J. McManners, [OUP: 1992], p 70) also talks about three tithes probably from his experiences among tithe-paying Samaritans (Rushdoony, [pp 52,721f], citing Lansdell—an unreliable reference).

There are several sources which, at least in part, comply with rabbinic interpretations.

The Zondervan Edition (1978) of Brenton's translation of the Septuagint (LXX; the Greek of the OT done by Alexandrine Jews) says in the *Introduction* (p vi):

The Hexpla text of the Septuagint (by Origen: see note just below) was copied about half a century after Origen's death (who died c.254 AD) by Pamphilus (d. c.309) and Eusebius (d. c.340); it thus obtained a circulation; but with the errors of copyists soon confounded the marks of addition and omission which Origen placed, and hence the text of the Septuagint became almost hopelessly mixed with that of other versions.

Note: The Hexpla, completed by Origen about 245 was arranged, as a huge work, in six parallel columns containing the OT in: (1) the Heb text; (2) the Heb text transliterated into Gk letters; (3) Aquila's Gk translation; (4) Symmachus' Gk translation; (5) Origen's revised LXX; (6) Theodotian's Gk translation. Apparently the final work was some 6,500 pages and was never copied, nor does the original exist (see *The Oxford Dictionary of the Christian Church [Revised Edition; OUP: 1993]; Cambridge History of the Bible [CUP: 1987], pp 457-9, 530-1; The Illustrated Bible Dictionary [IVP: 1988], pp 1539-43*). Though there are LXX quotations in the NT, we cannot assume that they all come from one Gk translation of the OT (see R.E. Brown's *Introduction to the New Testament*, [Doubleday: 1996]; p 208). *The Encyclopedia of Early Christianity* (Ed. E. Ferguson; [Garland Reference Library: 1990]) has a compact two-page section on the LXX.

However, the LXX now available, cannot confidently be regarded as faithful to the 'original' done in Alexandria in the reign of Ptolemy II Philadelphus by the 70 Jewish scholars in c.250 BC, nor was the original effort faithful to the Hebrew from which it was translated (*The Cambridge History of the Bible, Vol 1*, pp 142f, 530f). Furthermore, the LXX contains a number of non-canonical works: Tobit, Judith, 1-4 Maccabees, Wisdom of Solomon, Sirach, Baruch, Letter of Jeremiah, Prayer of Manasseh, Psalm 151, additions to Esther and Daniel.

With the above comments in mind here is what Brenton's English translation of the LXX has for Deut 26:12: *And when thou shalt have completed all the tithings of thy fruits in the third year, thou shalt give the second tithe [deuteron epidekaton] to the Levite, and stranger, and fatherless, and widow; and they shall eat it in their cities, and be merry.* How markedly different this verse is to the Hebrew or Masoretic Text.

Joachim Jeremias in his *Jerusalem in the Time of Jesus* has the following comment:

... every Israelite must spend part of his annual income in Jerusalem ... These precepts were part of the rabbinic interpretation of the Mosaic law, and involved the 'second tithe,' the tithe of the herd, and the produce of trees and vines in their fourth year (*cf. Lev 19:23-25; and who observes this regulation?*).

The differences in the legal requirements concerning the tithe payable to the officials of the cultus on the produce of the field and tree (Num. 18.20-32; Lev. 27.30-31; Deut. 14.22-26), resulted in their being interpreted as directing two tithes, the first to be delivered in kind, the second to be used in Jerusalem by the owner of the property... it was forbidden to use the second tithe in any place other than Jerusalem. All problems arising in this connection are dealt with in the Mishnah tractate *Ma'aser Sheni*, 'second tithe' (p 134).

The apocryphal book, *Jubilees*, probably compiled in the time of the Maccabees, and supposedly written from Moses' forty-day revelatory experiences on Mt Sinai (Ex 24:18), says that Jacob tithed to Levi (*Jubilees 32:8-9*). It also says that 'the second tithe [should be eaten] before the LORD in the place to be determined. ... And everything which is left over from it and grows old will be unclean. Let it be burned in the fire because it has become impure. ... it is so ordered and engraved on the heavenly tablets concerning the tithe" (32:11,13,15); (The Old Testament *Pseudepigrapha*, [Ed. J.H. Charlesworth; Doubleday:1985], p 117). This source sounds fairly intelligent, does it not?

The apocryphal and pre-Christian book of *Tobit*, included in the LXX, says in chapter 1:6-8:

Often I was quite alone in making the pilgrimage to Jerusalem, fulfilling the Law that binds all Israel perpetually. I would hurry to Jerusalem with the first yield of fruits and beasts, the tithe of cattle and the sheep's first shearings. I would give these to the priests, the sons of Aaron, for the altar. To the Levites ministering at Jerusalem I would give my tithe of wine and corn, olives, pomegranates and other fruits. Six years in succession I took the second tithe in money and went and paid it annually in Jerusalem. I gave the third to orphans and widows and to the strangers who live among the Israelites; I brought it to them as a gift every three years.

The poor fellow doesn't seem to understand what he's read in the Scriptures. Yet churches have used this as supportive argument (*What You Should Know About Tithing* by Herman L. Hoeh, [Ambassador College: 1959], p 5).

It is sources such as these, rather than the undiluted Word of God, that have been used to help provide the justification for a twentieth-century three-tiered tithing system amongst some of the churches of God today. All references to such a triple-tithe are either apocryphal or traditional, are unsubstantiated scripturally—but are certainly lucrative corporately.

ADDITIONAL OT EXAMPLES

Hezekiah, king of Judah (715 - 686 BC), at the beginning of his reign (2Chr 29:3) began to restore the temple. He invited all the tribes of Israel (Ephraim, Manasseh, Issachar, Zebulon are listed by way of example), from Dan to Beersheba, to come to the Passover (30:1-12,18-21,25) which was celebrated in his second year, 714 BC, and which was between 3 to 8 years after the supposed total captivity of the northern ten tribes (see *The*

United States and British Commonwealth in Prophecy, [Ambassador College:1972], pp 177-180).

2Chr 31:1-10,19-21 When all this had ended (i.e., the Passover celebration), the Israelites who were there went out to the towns of Judah, smashed the sacred stones and cut down the Asherah poles. They destroyed the high places and the altars throughout Judah and Benjamin and in Ephraim and Manasseh. After they had destroyed all of them, *the Israelites returned to their own towns and to their own property.* 2 Hezekiah assigned the priests and Levites to divisions--each of them according to their duties as priests or Levites--to offer burnt offerings and fellowship offerings, to minister, to give thanks and to sing praises at the gates of the Lord's dwelling. 3 *The king contributed from his own possessions* for the morning and evening burnt offerings and for the burnt offerings on the Sabbaths, New Moons and appointed feasts as written in the Law of the LORD. 4 He ordered the people living in Jerusalem to give *the portion* due the priests and Levites so they could devote themselves to the Law of the LORD. 5 As soon as the order went out, *the Israelites generously gave* the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything. 6 The men of Israel and Judah who lived in the towns of Judah also brought a tithe of their herds and flocks and a tithe of the holy things dedicated to the LORD their God, and they piled them in heaps. 7 They began doing this in the third month and finished in the seventh month. 8 When Hezekiah and his officials came and saw the heaps, they praised the LORD and blessed his people Israel. 9 Hezekiah asked the priests and Levites about the heaps; 10 and Azariah the chief priest, from the family of Zadok, answered, "Since the people began to bring *their contributions to the temple of the LORD*, we have had enough to eat and plenty to spare, because the LORD has blessed his people, and this great amount is left over." 19 As for the priests, the descendants of Aaron, who lived on the farm lands around their towns or in any other towns, men were designated by name to distribute portions to every male among them and to all who were recorded in the genealogies of the Levites. 20 This is what Hezekiah did throughout Judah, doing what was good and right and faithful before the LORD his God. 21 In everything that he undertook *in the service of God's temple* and in obedience to the law and the commands, he sought his God and worked wholeheartedly. And so he prospered.

Josiah, king of Judah (640-609 BC), in his eighteenth year (622) ordered that the temple be cleaned up, sanctified, its rituals restored, and he collected contributions for those purposes from the tribes of Israel, including Ephraim and Manasseh (2Chr 34:8-11,21,33; 35:3,16-18):

2Chr 34:9-11 They went to Hilkiah the high priest and gave him the money that had been brought into the temple of God, which the Levites who were the doorkeepers had collected from the people of Manasseh, Ephraim and *the entire remnant of Israel* and from *all the people of Judah* and Benjamin and the inhabitants of Jerusalem. 10 Then they entrusted it to the men appointed to supervise the work on the Lord's temple. These men paid the workers who repaired and restored the temple. 11 They also gave money to the carpenters and builders to purchase dressed stone, and timber for joists and beams for the

buildings (presumably buildings associated with the temple) that the kings of Judah had allowed to fall into ruin.

The Bible record often provides a good model with the leaders leading in example:

2Chr 35:7-8 Josiah provided for all the lay people who were there a total of thirty thousand sheep and goats for the Passover offerings, and also three thousand cattle—all *from the king's own possessions*. **8** *His officials also contributed voluntarily* to the people and the priests and Levites. Hilkiah, Zechariah and Jehiel, the administrators of God's temple, gave the priests twenty-six hundred Passover offerings and three hundred cattle.

KING DAVID'S EXAMPLE: *PRINCIPLES FOR THE NT*

1Chr 29:1-18 Then King David (c.1008-968 BC) said to the whole assembly: "My son Solomon, the one whom God has chosen, is young and inexperienced. The task is great, because this palatial structure is not for man but for the LORD God. **2** With all my *resources I have provided for the temple* of my God (How excellent is the example of godly leadership!)—gold for the gold work, silver for the silver, bronze for the bronze, iron for the iron and wood for the wood, as well as onyx for the settings, turquoise, stones of various colours, and all kinds of fine stone and marble—all of these in large quantities. **3** Besides, in my devotion to the temple of my God *I now give my personal treasures of gold and silver for the temple of my God*, over and above everything I have provided for this holy temple: **4** three thousand talents of gold (gold of Ophir; [i.e., the finest quality; the talent is either equivalent to about 93lbs12ozs-*Unger's Bible Dictionary*; or 75lbs-the NIV; or 63lbs8ozs-*IVP Bible Dictionary*: taking the lowest estimate makes 3000 talents of gold valued at about \$US1.2 billion at current gold prices) and seven thousand talents of refined silver, for the overlaying of the walls of the buildings, **5** for the gold work and the silver work, and for all the work to be done by the craftsmen. Now, ***who is willing to consecrate himself*** today to the LORD?" **6** Then *the leaders* of families, the officers of the tribes of Israel, the commanders of thousands and commanders of hundreds, and the officials in charge of the king's work *gave willingly*. **7** They gave toward the work on the temple of God five thousand talents and ten thousand darics of gold (i.e., [NIV reference], over \$US3 billion), ten thousand talents of silver, eighteen thousand talents of bronze and a hundred thousand talents of iron. **8** Any who had precious stones gave them to the treasury of the temple of the LORD in the custody of Jehiel the Gershonite. **9** ***The people rejoiced at the willing response of their leaders***, for they had *given freely and wholeheartedly* to the LORD. David the king also rejoiced greatly. **10** David praised the LORD in the presence of the whole assembly, saying, "Praise be to you, O LORD, God of our father Israel, from everlasting to everlasting. **11** Yours, O LORD, is the greatness and the power and the glory and the majesty and the splendour, for everything in heaven and earth is yours. Yours, O LORD, is the kingdom; You are exalted as head over all. **12** Wealth and honour come from You; You are the ruler of all things. In your hands are strength and power to exalt and give strength to all. **13** Now, our God, we give You thanks, and praise your glorious Name. **14** *But who am I, and who are my people, that we should be able to give as generously as this?* Everything comes from You, and we have given You only what comes from your hand. **15** We are aliens and strangers in your sight, as were all our forefathers. Our days on earth are like a shadow,

without hope. 16 O LORD our God, as for all this abundance that we have provided for building You a temple for your Holy Name, it comes from your hand, and all of it belongs to You. 17 I know, my God, that You test the heart and are pleased with integrity. All these things have I given willingly and with honest intent. And now I have seen with joy **how willingly your people who are here have given to You**. 18 O LORD, God of our fathers Abraham, Isaac and Israel, keep this desire in the hearts of your people forever, and keep their hearts loyal to You.

What an extraordinary, powerful, and beautiful prayer by David, a man after God's own heart! It is no wonder then that King David is prophesied to be Shepherd (with Christ) and Prince of Israel (Ezk 34:11,24-26; 37:24-28). But *where have all the leaders gone* (Jer 5:1; Is 41:27-28; 59:15-16; 63:4-6; 64:6-7; Mic 3:6-7; Amos 8:11). *Gone to graves—every one* (Matt 8:22).

PART THREE

THE NEW TESTAMENT CHURCH

INTRODUCTION

Perhaps because Jesus' words in Matt 23:23 and Lk 18:12 have not as yet been dealt with, readers may be unconvinced by what has so far been presented. No relevant Scriptures will be consciously by-passed. I ask the reader to likewise not forget Scriptures already covered, formerly misrepresented, and to consider others to be addressed in this section.

The Illustrated Bible Dictionary (Tithes; pp 1573ff) makes a statement about a couple of NT verses often used as proof for tithing. Let's cite these and see if further investigation verifies what the editors have included in this popular but fairly comprehensive Bible dictionary.

To these comparatively simple laws in the Pentateuch governing tithing there were added a host of minutiae which turned a beautiful religious principle into a grievous burden. These complex additions are recorded in the Mishnaic and Talmudic literature. This unfortunate tendency in Israel undoubtedly contributed to the conviction that acceptance with God could be merited through such ritual observances as tithing (Lk. 11:42), without submitting to the moral law of justice, mercy and faith (Mt. 23:23f.)....

The NT reference to the tithing of 'mint and dill and cummin' (Mt 23:23; Lk 11:42) illustrates a Talmudic extension of the Mosaic law, ensuring that 'everything that is eaten .. and that grows out of the earth' must be tithed (p 1574).

The apparently Anglo-Catholic *Oxford Dictionary of the Christian Church* has a different perspective.

The payment of tithe has been held to be enjoined not merely by ecclesiastical law but by natural and divine law—by natural law because it is essential to the maintenance of religion, which is enjoined by the natural law; by divine law because the payment of tithes is specifically ordered in the OT, and implied in the

NT (e.g., Deut 14.22; Mt. 10.10, 23.23; 1 Cor. 9:7). But it is also held that, though most tithes be paid by natural and divine law, it is a matter for the Church to determine by whom they shall be paid and of what they shall consist. Hence it would appear that the natural and divine law is not broken if tithes as such are abolished, provided that there be some offerings or oblations in their stead sufficient to maintain the practice of religion. That these arguments have lost most of their strength in the secularized society of modern times is reflected in the recent legislation mentioned above (*i.e.*, *various Acts in England passed or rescinded by Parliament in 1936, '51, '62, '63*; p 1381).

THE RECORD OF EARLY CHURCH HISTORY

In checking the *Ante-* and *Post-Nicene Fathers* (from Clement to beyond Augustine), there is no indication that the early Church endorsed any form of tithing. One can trace the fairly quick abrogation of Sabbath observance for Sunday, but there is no clear indication of tithing.

Clement of Alexandria (c.153-217 AD) in *The Stromata* (Bk 2, ch xviii) has this to say: “Besides, the tithes of the fruits and the flocks taught both piety towards the Deity, and not covetously to grasp everything, but to communicate gifts of kindness to one’s neighbours. For it was from these, I reckon, and from the firstfruits that the priests were maintained. We now therefore understand that we are instructed in piety, and in liberality, and in justice, and in humanity by the law” (*ANF*, Vol 2, [Eerdmans: 1986], p 366). This is hardly an endorsement for tithing from this early Catholic father, but it does endorse support for the ministry.

The Constitutions of the Holy Apostles makes comment about tithes. The work is variously dated from shortly before 325 to well after the Council of Nicaea. I am inclined to accept that it was compiled before 325 because it endorses observance of both the Sabbath and *the Lord’s Day*, and says that Christ died on Friday [VII.ii.xxiii]), and speaks of Jesus Christ as *the only begotten God of the Father*, which is at least a semi-Arian position [VII.iv.xli-xliii]. The following is the most definitive statement I’ve been able to find from any early post-NT sources outside of the Scriptures. The reader needs to also know that this work is early Catholic in doctrine (*ANF*, Vol VII, p 471).

All the firstfruits of the winepress, the threshing-floor, the oxen, and the sheep, shalt thou give to the priests, that thy storehouses and garners and the products of the land may be blessed, and thou mayst be strengthened with corn and wine and oil, and the herds of thy cattle and flocks of thy sheep may be increased. Thou shalt give the tenth of thy increase to the orphan, and to the widow, and to the poor, and to the stranger. All the firstfruits of thy hot bread, of thy barrels of wine, or oil, or honey, or nuts, or grapes, or firstfruits of other things, shalt thou give to the priests; but those of silver, and of garments, and of all sort of possessions, to the orphan and to the widow (VII.II.xxix).

This appears to have been a church-endorsed practice that did not accurately follow Scripture. The present descendant Catholic Church, does not follow this practice. For example, the current Catholic Catechism (St. Paul’s: 1994), 802 pages, has *Article 7 - The Seventh Commandment* (pp 577-90), but there is no mention of tithing anywhere in the document.

All the church histories I have in my home library, including histories by Henry Chadwick, Foakes Jackson, J.N.D. Kelly, Hans Lietzmann, Andrew Miller, A.H.

Newman, Jaroslav Pelikan have nothing to say about tithing in the early Church. *The Encyclopedia of Early Christianity* has no entry for the subject. Alan Richardson's *Introduction to the New Testament* has nothing to say on the subject; neither R.E. Brown's *Introduction to the New Testament*.

The quotes from the following sources are from the paper "How do we Give to the Eternal?" by Richard Tafoya and Norman S. Edwards:

- "It is admitted universally that the payment of tithes or the tenth 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" (*Encyclopaedia Britannica*).
- "It [tithing] was not practised in the early Christian Church" (*Encyclopaedia 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 Encyclopaedia*).
- "The liberality of the Christians then far exceeded anything that could have been collected from tithes" (H. W. Clarke, *A History of Tithes*, p 4).
- The *Schaff-Herzog Encyclopaedia of Religious Knowledge* explains that when the concept of the tithe was first adopted by the Catholic Church it was voluntary in nature. However, at the Synod of Macon in 585, payment of tithes was made compulsory under threat of excommunication.

Gonzalez' *The Story of Christianity* says that Charlemagne (742-814) "enacted laws ordering that there be preaching in the language of the people, that Sunday be kept as a day of worship and rest, and that tithes be collected as if they were a tax" (HarperCollins: 1984, Vol 1, p 268).

JESUS CHRIST AND HIS MINISTRY

In Christ's day, tithing was still in force as a supposedly Levitical law for those under the First Covenant (Mat 23:23). The temple was still standing, the Levites and priests were still performing their functions and were still the 'legal' recipients of the agricultural tithe.

Christ seemed to back up the Mosaic administration in such areas as:

1. Animal sacrifices and Levitical rituals (Matt 8:4; Mk 1:44; Lk 5:14; 17:14);
2. The temple tax (Mat 17:24-27);
3. The authority of the scribes and Pharisees with respect to the "seat of Moses" (Mat 23:2-3).

1. We all understand that after Jesus' sacrificial death there was therefore a change in the practical application of this Law, though the principles of sacrifice and offering are eternal.

2. Christ held that neither He nor Peter were required to pay this tax of Ex 30:11-16.

Let's look at this Scripture (**Matt 17:24-27**).

Peter rightly replies that only strangers should pay this temple tax. The conclusion one is left with, it seems, is that *the children of God* do not pay to temples, churches, organizations which do not have the whole-hearted endorsement of God. Jesus had said that the leaders of the then current system operating from the temple were of the Devil (Jn 8:44; Matt 23:15,28,33). We have here a law and tradition in support of the temple, but Jesus gives us a spiritual dimension to this that anticipates the true Temple: the Church of the living God (1Tim 3:15; Heb 12:26-27). We know that the disciples all *left* the temple and became followers of Jesus Christ. Please see our papers, *In The Name Of God, Where is the Church?*, *Confidence in God*, and *Is Your Gospel True?*

3. We should recall that Jesus often rejected the authority of the religious leaders (scribes, lawyers, Pharisee, Sadducees) and spoke scathingly to them (Matt 23:13-15; Jn 8:44).

Let us look at two examples during His ministry where the subject of the tithe is brought up:

- ◆ Lk 18:12 (speaks of tithing, *and* fasting twice weekly)
- ◆ Matt 23:23-24; Lk 11:42

Pious Jews made a point of fasting on Mondays and Thursdays—according to their traditions, not according to the law of God (Bock, *Luke*, [Baker Books: 1996], p 1463). The Levitical law required only crops and animals to be tithed (Deut 24:22), but Pharisees—according to *Talmudic law*—tithed even on their garden herbs (Bruce, *New Testament History*; p 72).

Christ, in Matt 23:23, did not overtly condemn them for their payment of tithes, for they presumably believed they should do that according to the traditions they claimed were from their fathers (*Whatever is not of faith is sin (Rom 14:23)*; see also *Jas 4:17*; *Lk 12:47*). The Levitical system was still operative (for the temple still stood), but they had corrupted much that Moses was given (Matt 19:3-8; Mk 7:5-13; 12:18-27). Christ's criticism is inherent in His condemnation of their hypocrisy. They were legalistic in their application of the tithing rules, as they were in other aspects of their *religious* practices (Matt 12:1-10; Lk 13:10-17). Can we really argue for Christian practice from the mouths of hypocrites (Matt 23:13)?

If one attempts an argument from Matt 23:3: *Whatever they tell you, observe and do, but do not do according to their works*—what is the correct understanding and reply?

Did Jesus Christ do what they expected Him to do, and wanted Him to do, and what their traditions claimed He should do? Christ rejected all their falsities. He saw through all their self-deceits and delusions. We are to do all that anyone tells us to do *that is righteous*. We are also told that “to the pure all things are pure” (Tit 1:15). Surely, this is not an endorsement for gross naiveté? To the pure, *all things that are pure in God's eyes*, are pure to those who desire the Will and perception of God. Self-evidently, *all things* are not pure (Heb 5:14). Likewise, Christ would expect His hearers to only do that which the Pharisees taught that was in fact biblical, and not according to their own traditions. Christ Himself gave us that example. He did not do everything they expected Him to do according to their practices.

Some NT Background and Commentary

Judaism in Christ's day was manifested in the traditions and *religious* zeal reflected in the activities of the Pharisees, Sadducees, Herodians (Matt 22:16), perhaps the Essenes, Zealots (Lk 6:15), and others (e.g., Acts 6:9).

The Pharisees said they "accepted" the OT (Lk 16:29-30; Jn 5:46-47), but the rabbinic interpretations of the OT predominated. Two of their aims can be summed up as:

- 1) to ensure extreme care and exactitude was taken in the fulfillment of all religious duties, including Sabbath observances and the payment of tithes;
- 2) to promote the observation, in the strictest manner, and according to traditional law, of the ordinances concerning Levitical purity (e.g., Matt 23:25-27).

The Pharisee's obligation to pay the complete tithe meant that he had to tithe what he ate, what he sold, and what he bought. The Pharisees were therefore tithe-payers *par excellence*—according to their oral laws, *not* according to the laws of the OT. The Pharisee could therefore make the claim, "I give tithe of all that I possess" (Lk 18:12), not that the Law demanded this, but rather that the oral interpretations did. They wanted to go above even what the Scriptures (Deut 14:23, for instance) demanded. Yes, the spirit of the Law demands going above the expectation of defined duty, for Lk 17:10 says: *We are unprofitable servants. We have done what was our duty to do* (cp. Matt 25:30). But God does not expect us to excel in observance of the traditions of men who claim false ownership of His Law. It was interpretations of the Law, according to the traditions of the elders, that Christ condemned as the "commandments of men" (Mk 7:7). Is God pleased by the diligence of will worship (Col 2:8,20-23)? We know that it is God's Will to bring His children to perfection (Matt 5:48).

In Mat 23:23 we see Christ condemning the Pharisees who paid "tithes of mint, dill and cummin." It could be argued that His use of the word *For* (Gk *oti*, i.e., *because*) is suggestive of condemnation also for the *manner* of their tithing. That is, *because* they tithed in this manner they were driven to neglect the weightier matters of the Law. *Where a form of religion is followed and where church policies are followed rather than Scripture, then matters of Scripture are annulled. This is a major problem in the churches today. Ideas of men supersede application of Scripture.* The Pharisees tithed on the smallest of garden herbs and seeds, not because it was explicitly set down in the Law of Moses to do so, but because it was in keeping with the rabbinical ideas later *codified* in the Talmud [Rabbi Simeon, son of Gamaliel, for instance, was of the opinion that buds or shoots of fenugreek and mustard were to be tithed (*Ma`aseroth*, Chapter 4, Mishnah 6)]. Yet the laws of offerings, sacrifices, and tithes, as given to Moses, were apparently upheld by Christ ("These you ought to have done", as God defines), for the temple still stood, the Pharisees *sat* in Moses' seat (Matt 23:2-3), and they were obligated to *observe their own rulings*. Endorsement of tithing is on Christ's terms, not on the Pharisees' (Eph 2:19-20).

A Further Look at Matt 23:23-34:

By their meticulous attention to the physical, in this case in tithing on the smallest of garden herbs, Christ described the Pharisees as "straining out a gnat"—a reference to their practice of straining out their water so they would not accidentally swallow a gnat, an unclean insect according to the Law. It was indeed laid down in the Law that a gnat

was an unclean insect to be avoided, but the point Christ was making was that the Pharisees were unbalanced in their strict, legalistic application of the letter of the Law, to the detriment of its spiritual intent, its “weightier matters” (v 23). He condemned their attitudes and motives that were responsible for this legalistic application of the Law.

Yes, the Levitical law of the tithe was still operative, and Christ did not dismiss their own adherences, though He did deal with their hypocrisy. However, the added implication of His words is that their tithing law was in His eyes also a “gnat” in comparison with the weightier considerations of the Law; that is, it was of minimal importance when contrasted with God’s great Law of Love. Certainly, He took no pains to uphold it as having an ongoing universal application, for He could easily, in these verses or elsewhere, have expounded upon the subject. Instead, if we look at the parallel verses in Luke 11:41-42, we see that He commended the spiritual generosity of the heart and the giving of alms over tithe-paying (cp. Matt 6:1-4; 19:20-22). Christ was saying to let your heart—pure spiritual motives—determine your giving, both physical and spiritual, for this is a reflection of the *love of God*, rather than the compulsory tithe (Lk 11:42).

It is interesting that Christ, while upholding the law of Moses, drew upon the tithing practices of the Pharisees to demonstrate their preoccupation with burdensome ritualism to the neglect of more important spiritual obligations. *Principle and law, which have ongoing and intrinsic value, are the ammunition of rebuke rather than arrogant traditions.*

JOHN 13:29

Judas carried the *common purse*, from which the expenses of the Master and His disciples were funded, and apparently without sub-division of the contents of the purse, for the same monies were used to *give something to the poor* and to buy what was needed *for the feast*. As we have seen, festival expenses were met by the tithe-paying Israelite from his accumulated offerings and tithes, and devotees of a three-tier tithing system would have us believe that expenses for such a sacred purpose would have to come out of a so-called *festival fund*, financed by a second tithe in an entirely separate account, to prevent the mixing of normal and festival funds (cp. Lk 14:12-13; Jn 12:5-8). Christ and His disciples seem to have had no such policy, which is perhaps remarkable in the light of the strictly-delineated customs and traditions of the day that we have already noted.

CHRIST AND FINANCIAL STEWARDSHIP

Christ gave many discourses and parables with respect to monetary matters and financial stewardship, yet *never* once did He indicate that:

- either He or His apostles were to be the recipients of the Levitical tithe in the future;
- the Levitical tithe was obligatory for the Christian;
- the NT Church He was building would be supported or financed by tithes.

In the light of the fact that He, the High Priest of God, was the very cause for the changes in the Levitical law. The reality is that Christ could not legally have received tithes during His earthly ministry, as He was a Jew, of the tribe of Judah, not a Levite (Heb 7:14). The Levites/priests alone were entitled to receive such offerings and tithes.

There is no evidence that He ever exacted tithes from anyone, and at one stage He had at least five thousand people following Him (Jn 6:10) from whom He could have perhaps

done so. After all, the more people there are the greater the money. It was a fish that provided even the shekel for the temple tax (Mat 17:24-27).

Please note these simple *principles*:

- ◆ Matt 10:8 *Freely you have received, freely give* is the message of the Gospel.
- ◆ Matt 19:21 The rich young man was to *sell what you have and give to the poor*. Not to give to the temple or to the Levitical priesthood still functioning, neither to Christ, nor to His disciples. Isn't this an extraordinary demand? It is restated in Mk 10:21 and Lk 18:22.
- ◆ Matt 6:2-4 Christ said that believers were to give alms, to help the poor and disadvantaged.
- ◆ Lk 6:38 *Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you*. Give compassionately, generously, and voluntarily, and wisely but not because you are under coercion.
- ◆ Acts 20:35 Luke records one of the great sayings of Jesus Christ which is not mentioned anywhere else: *It is more blessed to give than to receive*. And the context is Paul speaking to a ministerial gathering at Miletus.

Giving or tithing from feelings of guilt, fear, self-compulsion, coercion, or superstition can hardly be approved of by God. I remember as a lad being told that if I succeeded in doing 13 monthly benedictions I would be totally exempted from purgatory. Similarly, some believe that if they faithfully tithe, they will be given special material blessings. If one keeps buying lottery tickets one might win the lottery. These modes of belief and behaviour are based on superstition and covetousness. Giving is the outflow of godly discernment and belief without any expectation of returns (cp. Lk 14:12-14; 5:27-32).

Christ's parables of the pounds (Lk 19:12-26), the talents (Matt 25:14-30), the shrewd manager (Lk 16:1-12), and other parables revolved around money matters (Matt 18:21-35). His teachings about Christian stewardship never once connected these lessons to tithe-paying, let alone to any obligation on the part of His followers then or today to pay tithes.

CHRIST'S MINISTRY

- ◆ Lk 8:3 Joanna, the wife of Chuza, Herod's steward, and Susanna, and others, provided for Him from their substance. Christ was supported by the *gifts* of those who believed in Him and His mission.
- ◆ Lk 10:3-16 The needs of the seventy disciples sent out were supplied by those to whom they were sent, by freewill offerings, if you like.
- ◆ Matt 10:1-10; Mk 6:7-11; Lk 9:1-6 The twelve disciples were likewise sent out without expecting payment for their services. They were to have their needs met by those who responded to their message—the true Gospel.

THE EARLY CHURCH

In 70 AD, with the temple destroyed, the need to provide for and sustain the Levites in their temple duties ceased. Although the NT Church began forty years earlier, there is no evidence that Christ or the apostles, even before 70 AD, authorized any change in the Old Covenant Law. Like Christ, the early Church did not receive, nor could have received, the tithes. It was not entitled to these Levitical tithes, as by definition they belonged to the

Levites. So it was understood that that which was the entitlement of the Levites and priests was not automatically the prerogative of the ordained servants and shepherds of the spiritual Temple. All the children of God came under a new agreement, a covenant driven by the Spirit (Jer 31:31-33).

There is no indication that God's OT prophets received support from tithes, but they must have received support to live. Jeremiah was aided by Nebuchadnezzar (Jer 39:11-18).

Furthermore, the Gospel did not, and does not today, revolve round the service of the Levites in the temple, nor is the Christian Church governed by the physical rituals associated with the temple services in Jerusalem. Was tithing excluded when the physical ordinances of the Levitical system became unnecessary for Christians? How does the Church function in a material world?

Heb 7:12 says that with *the priesthood being changed* (i.e., Levites and priests cannot serve in the spiritual Temple by right of physical birth, by right of physical inheritance, by right of priestly course rituals laid down in the Torah), *of necessity there is a change of the law* (i.e., a new set of principles—a new understanding of the OT physical *tithing* system akin to the changes in circumcision, in sacrifices—comes into being with the priesthood of the saints).

Even prior to 70 AD, the Scriptures give no indication that the early Church, after Christ's death and resurrection, made any claims on the Levitical tithes or imposed any tithing obligations upon its followers. Furthermore, there is also no evidence, in the NT nor in early Church history, that the Christian Church founded by Jesus Christ used the tithing system of the OT, in either its original form, or in any amended form, to support its nurturing of the sheep and evangelization.

We should notice that, with remarkable consistency, the Gospel was carried forth, not by the might of organization, advertising, media efforts, corporate coordination, not by the pooling of human resources and money into centralized control, but all was done by the Power of God—the Spirit of God (Zech 4:6).

And notice how the Church increased and prospered. The patterns established in Christ's personal ministry, in that of the 12 and 70 (Lk 9:1ff; 10:1ff) continued into the apostolic Church (Eph 2:20; 4:1-6).

- ◆ Acts 2:4,41-47 *They were all filled with the Holy Spirit... those who gladly received his word were baptized; and that day about three thousand souls were added to them... they continued steadfastly in the apostles' doctrine and fellowship... many wonders and signs were done... they sold their possessions... they ate their food with gladness and simplicity of heart, praising God ... And the Lord added to the Church daily those who were being saved.*
- ◆ Acts 6:7 *The word of God spread, and the number of the disciples multiplied greatly in Jerusalem, and a great many of the priests were obedient to the Faith.*

The Church was growing by thousands. Tithes, supposedly required of all believers, would presumably have amounted to quite a sum. Yet the early Christians, as recorded in Acts 4:32-37, sold land and possessions to help meet immediate physical needs. This communal action was probably not meant as a regular pattern for Christian groups in all

ages and there is no reference here to any tithe or to any need to tithe. One might argue that the OT tithes were needed to begin the Work, but here the opportunities were missed. They were responding as people had under David, Solomon, Hezekiah, Josiah, and Ezra with the *freewill offerings they were delighted to give*. This was the beginning of the Temple all the prophets had anticipated—the one to which the Son of God was the chief Cornerstone (Ps 188:22-24; Is 28:16). *Complete dedication of the heart, driven by the Spirit of Truth was the power moving the Gospel* (2Tim 1:7; 1Jn 4:18).

Acts 5:4 summarizes Divine retribution upon Ananias and his wife who were corrupt to the trust and simplicity characterizing the beginning Church: *While [the land] remained [your property], was it not your own? And after it was sold, was it not [i.e., the entire sale price] in your own control? Why have you conceived this thing in your heart? You have not lied to men but to God*. The couple had sought recognition and prestige from supposedly very generous donations to the Church. They perished because of their spurious sacrifice and their falsification of generosity.

Acts 10:2 says Cornelius was *a devout man and one who feared God with all his household, who gave alms generously to the people, and prayed to God always*. This noble centurion was commended for his reverence for God and his alms-giving, not his tithe-paying. Generous giving is the outpouring from the heart based on true convictions that what one is supporting is worthy of one's wholeheartedness. Our support for the Gospel is convicted by Truth, willingly and courageously defensible, not fearful, not superstitious, but willing to answer (1Pet 3:15).

THE APOSTLE PAUL: His Teaching on Financial Matters

Paul, *a Pharisee and the son of a Pharisee* (Acts 23:6), at no time advocated nor did he suggest a system of tithing for NT Christians. This fact is even more remarkable in the light of the pharisaical preoccupation with rigorous, minute tithing, according to *the traditions of the elders*, with which Paul was familiar.

His writings exhort Christians to give liberally:

- ◆ Rom 12:8 He who exhorts, in exhortation; he who gives, with liberality; he who leads, with diligence; he who shows mercy, with cheerfulness.
- ◆ 2Cor 9:6-8 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.
- ◆ Gal 6:6-7 Let him who is taught the word share in all good things (also in the sense of material goods) with him who teaches. Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap.
- ◆ Phil 4:14-19 Nevertheless you have done well that you shared in my distress. Now you Philippians know also that in the beginning of the Gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only. For even in Thessalonica you sent aid once and again for my necessities. Not that I seek the gift, but I seek the fruit that abounds to your account. Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God. And my God shall supply all your need according to His riches in glory by Christ Jesus.

Paul praises the Philippians for their fine examples of voluntary giving and compares that to the sweet smell of the sacrifices that were/are offered to God—and these are the acceptable sacrifices (cp. Ex 29:18; Lev 1:9; Ezk 16:41)

- ◆ 1Tim 5:17 Let the *elders* who rule well be counted worthy of double honour (NRSV footnote has *compensation*, or *gifts* in the RSV), especially those who labour in the word and doctrine.

PAUL'S OWN EXAMPLE

Paul was a Benjaminite (Rom 11:1), not from the tribe of Levi, so it would have been illegal for him to accept the Levitical offerings and tithes. Paul never suggested that he had any such claims.

Even a cursory reading of the apostolic letter to the Church of God in Corinth shows that they were filled with problems. The awesomeness of this letter is in the self-evident assurance Paul, as a completely dedicated shepherd, had in strongly correcting them on numerous points. He was confident that most, if not all of them, would respond with repentance and godly change. It is no wonder then that God gave them so many gifts. What is the problem when we consider the lack of gifts today? The problem is quite evidently the degree of readiness to live by every Word of God when shown to. They had gone into errors without Paul's presence, but quickly responded upon his correction. Let's notice his correction of them in **1Corinthians 9**.

In v 1 he asks them: *Are you not my work in the Lord?* Of course they were, as they well knew. Where would they be if it were not for his being sent to them by God? They knew what God was doing to them and for them through the willing sacrificial work of Paul. By vv 4-5 he has developed his approach to asking them: *Do we [including Barnabus, v 6; and possibly Apollos, Stephanas, Fortunatus, Achaicus, 1Cor 16:10,15-18] have no right to eat and drink?* He does not say, *Do we not have the right to eat and drink as the Levites did?* Paul is using right principle rather than appeal to regulation. He makes it clear that since others get support, do not Barnabas and he deserve likewise (vv 5-6)?

Paul proceeds to use other points in support for his argument. Let's look at them.

- (1) Verse 7: *Who ever goes to war at his own expense?* We are aware that Christian life is compared to that of soldiers (2Cor 10:4; Eph 6:13-17; 2Tim 2:3-4). Although parts of the current Russian army might not get paid, natural justice is self-evident and must be implemented. Unadmitted perversity and corruption preclude natural justice. Righteousness demands equity. Abraham paid his soldiers, as did David (Gen 14:24; 1Sam 30:22-25).
- (2) Verse 7: *Who plants a vineyard and does not eat of its fruit?* Paul probably had Deut 20:6 in mind. In the context of men going to war, it says: *What man is there who has planted a vineyard and has not eaten of it? Let him also go and return to his house, lest he die in the battle and another man eat of it.*
- (3) Verse 7: *Who tends a flock and does not drink of the milk of the flock?* If the servants of God are to tend to God's sheep (Jn 21:15), then surely they deserve what the sheep produce as food for the shepherd? Paul in v 8 asks the question: *Does not the Law say the same?* Indeed it does, as we see in the verses cited. But please notice that Paul has not referred to the one law most *ministers* would turn to first.
- (4) Verse 9 quotes from the Law of Moses (Deut 25:4): *You shall not muzzle an ox while it treads out the grain.* Then Paul poses the question: *Is it oxen God is concerned with?* Quite obviously, Paul is speaking of the weightier matters of the Law. There is a

greater principle than concern only for an animal. The servants of the LORD must be able to eat of the grain for which they are responsible (Matt 9:37-38).

- (5) Verse 10 speaks of plowing in the hope of planting and finally reaping. There is work and there is reward. The labourer is worthy of his efforts (Lk 10:7).
- (6) Verse 10 also speaks of threshing the grain in the hope of good returns (cp. Isa 28:23-29; Mic 4:13). We should notice that several principles are used in Paul's argument. He is giving us huge insights into the Way of God.
- (7) In v 11 Paul asks: *If we have sown spiritual things for you, is it a great thing if we reap your material things?* They are expected to answer this themselves.
- (8) In v 13 he finally appeals to the Levites' right to eat of the things offered at the temple: from firstfruits, firstlings, the various sacrifices, various freewill offerings, and tithes. The Church is the Temple and the Tabernacle of God. As Paul was ministering in and to that Temple, so he deserved support for his work.
- (9) Then in v 14 he says: *Those who preach the Gospel should live from the Gospel.* This means more than what is immediately implied in the text. Yes, those who preach and teach and show how to live the true Gospel (cp. Matt 24:4-5; Lk 21:8; 2Pet 2:1-3) should be supported by those who hear and live in the Gospel. *A worker in the Gospel is worthy of his food (Matt 10:10).*

But ***are you enlivened by what you are taught?*** *Are you perceptibly growing in the grace and knowledge of Jesus Christ? Are you coming to fear and reverence the God of the Bible as a result of what you are being taught and experiencing? Is your life, more and more, impassioned with love for those OT saints who followed and those NT saints who have and are following the Son of God? Are you truly thrilled that the Gospel you are hearing is transforming you so that you see that your life and the lives of the saints as described throughout the Bible are in full agreement? All the answers here should be Yes! If not, or if there is qualification, then that Gospel presently identified with may not be the one in Scripture (Gal 1:6-10).*

Gal 6:6 tells us: *Let him who is taught the Word share in all good things with him who teaches.*

Nevertheless, the apostle Paul, who was called to service like no one else this side of the NT, had to sometimes labour to support himself and his ministry. This apostle, reaching to the heights of true nobility, who referred to himself as the least of the apostles and the least of the saints (1Cor 15:9-10; Eph 3:8), set the highest standards for himself and for all privileged to hear him. These examples are illustrative:

Acts 18:3 *So, because [Paul] was of the same trade [as Aquila and Priscilla], he stayed with them [in their home] and worked; for by occupation they were tentmakers.* There is not the slightest hint that Paul had *limousines, extraordinary credit limits, plush inns, enough exotic foods to gorge even all his lackeys.* The Paul I know, if he were here today, would stay with brethren, would eat what they gave him, would not expect to be treated like an eminence of the world. *Paul loved God's people!*

Acts 20:34-35 Yes, you yourselves know (Paul speaking to the ministry gathered at Miletus) that these hands have provided for my necessities, and for those who were with me. 35 I have shown you in every way, by labouring like this, that you (the ministry) must support the weak. And remember the words of the Lord

Jesus, that He said, 'It is more blessed to give than to receive.' Paul applies this to the ministry.

2Th 3:7-11 For you yourselves know how you ought to follow us, for we were not disorderly among you; nor did we eat anyone's bread free of charge, but worked with labour 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*. For even when we were with you, we commanded you this: 'If anyone will not work, neither shall he eat.' For we hear that there are some who walk among you in a disorderly manner, not working at all, but are busybodies.

The standards for the Christian ministry and the saints are further defined in:

- ◆ **1Cor 4:12** And we labour, working with our own hands. Being reviled, we bless; being persecuted, we endure it.
- ◆ **2Cor 11:7-9** Did I commit sin in humbling myself that you might be exalted, because I preached the Gospel of God to you free of charge? 8 I robbed other churches, taking wages (Gk *opsonion*: soldier's wages, pay; result) from them to minister to you. 9 And when I was present with you, and in need, I was a burden to no one, for what I lacked the brethren who came from Macedonia supplied. And in everything I kept myself from being burdensome to you, and so I will keep myself.

If the Corinthians, as some claim, were expected to tithe to Paul in the OT manner (or even as part of some NT *modified* tithing law), then Paul would be seen as forcing them to break that law by refusing to take this tithe from them. If a tithing law was indeed operative and the Corinthians were expected to give ten percent of their income to the Church and to the ministry, Paul would not have stated that he was "robbing" them. He would surely have been receiving what they *owed* him. His language does not suggest that they were breaking a tithing law stated in the OT. ***The principle of the law of tithing is: Those who preach the Gospel of God should be supported by those who are alive because they hear and receive the Gospel.*** The dead can neither hear, nor see, nor inspire, nor nurture (Matt 8:22).

- ◆ **2Cor 12:13-19** For what is it in which you were inferior to other churches, except that I myself was not burdensome to you [*in that Paul did not insist that they support him materially*]? Forgive me this wrong! 14 Now for the third time I am ready to come to you. And I will not be burdensome to you; for I do not seek [*what is*] yours, but you [*that is, your spiritual well-being*]. For the children ought not to lay up for the parents, but the parents for the children [*our Father and our Mother give their children their inheritance (Gal 4:26; Rev 12:17; 22:17)*]. 15 And I will very gladly spend and be spent for your souls; though the more abundantly I love you, the less I am loved. 16 But be that as it may, I did not burden you. Nevertheless, being crafty, I caught you by cunning [*Paul admits that he used cunning to trap them into doing what is righteous*]! 17 Did I take advantage of you by any of those whom I sent to you? 18 I urged Titus, and sent our brother with him. Did Titus take advantage of you? Did we not walk in the same Spirit? Did we not walk in the same steps? 19 Again, do you think that we excuse ourselves to you? We speak before God in Christ. *But we do all things, beloved, for your edification.*
- ◆ **1Th 2:8-12** So, affectionately longing for you, we were well pleased to impart to you not only the Gospel of God, but also our own lives, because you had become dear to

us. 9 For you remember, brethren, our labour and toil; for labouring night and day, that we might not be a burden to any of you, we preached to you the Gospel of God. 10 You are witnesses, and God also, how devoutly and justly and blamelessly we behaved ourselves among you who believe; 11 as you know how we exhorted, and comforted, and charged every one of you, as a father does his own children, 12 that you would walk worthy of God who calls you into His own Kingdom and glory.

- ◆ **Phil 4:15-19** Now you Philippians know also that in the beginning of the Gospel [*first brought to the house of Lydia (Acts 16:12-15), who supported Paul*], when I departed from Macedonia, no [*other*] church shared with me concerning giving and receiving but you only. 16 For even in Thessalonica you sent aid once and again for my necessities. 17 Not that I seek the gift, but I seek the fruit that abounds to your account. 18 Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God [*Paul praises and compares this help to the sweet aroma from the sacrifices, not the obedience of some supposed regulation*]. 19 And my God shall supply all your need according to His riches in glory by Christ Jesus.

Do we notice that the spiritual applications of animal sacrifices, circumcision, and 'tithing' are consistent? Christians are living sacrifices to God, are circumcised in the heart and give of their gifts and increases to those who help lead them to Christ and His Father.

1Cor 9:13-14—Reviewed Again

13 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? 14 Even so the Lord has commanded that those who preach the Gospel should live from the Gospel.

These verses do not validate the OT tithing system for Christians today! Notice what Paul is actually saying here:

Even as (or, *in the same way that*) the priests/Levites who served in the temple had the right to share in the food offered to the temple, or sacrificed at the altar (v 13), so do those who preach the Gospel have a right to earn a living from the Gospel. In other words, they should not be expected to preach the Gospel at their own expense, as Paul notes that he did in vv 7, 11-13 of the same chapter. This is indeed what *the Lord has commanded* (v 14). For Christ said: *The labourer deserves his keep* (NJB); *Laborers deserve their food* (NRSV); *The worker is worth his keep* (NIV); *The workman deserves his support—his living, his food* (Amplified).

In saying this, Paul is talking about two separate systems: The Levitical priests were still serving in the temple; the NT ministry preaching the Gospel was an entirely separate entity. The Levitical tithing practices were not transferred over to the NT Church, to finance the ministry, or Paul would surely have mentioned it here. The context provided a golden opportunity to do so. In fact, he does not even mention how the NT ministry of the New Covenant supersedes that of the Levitical ministry of the First Covenant (as does the author of the book of Hebrews). By the use of the words *in the same way* (v 14;

NRSV, NIV), Paul leaves the Levitical system for the service of the temple intact. Events of 70 AD terminated that.

If Christ had authorized any transference of the Levitical tithe to the NT ministry, then Paul's words in these verses would have been redundant. What he is doing is using the temple system as it still operated as an example for the Church to learn the lesson of supporting its ministry. However, the two systems coexisted (albeit in conflict) until about 70 AD. Indeed, it can even be concluded from these words of Paul that an individual could only truly belong to one of the two: Church or temple.

The biblical symbolism of the physical temple having, as its counterpart today, the Church, the spiritual Temple, has been taken to ridiculous extremes in an effort to prove that the tithe is now, as a monetary unit, to be transferred to the NT Church and ministry. Not only does Paul not say this, but the reader should also call to mind that the symbolism of the Church as the spiritual Temple was applied in the NT writings (not to mention the Old) even while Herod's temple still stood. 1Pet 2:4-9 is a good example. Surely the symbolism will still be valid during the Millennium, when a new physical temple stands in Jerusalem (Ezk 40-48).

Paul talks about the Levites/priests eating the food and sacrifices brought to the temple and the altar (v 13). In an attempt to legitimize the tithing system for the Church today, the argument is often used that, just as the tithes supported the Levites and priests then, so they should support the ministry today. Quantity of income supplants principle and biblical teaching. Can any *tithes'* followers disprove any key points in this paper?

The Scriptures neither demand nor imply Christians should save and give traditional tithes. The reality is far different. Num 18:8-24, among other references, specifies what food was to be made available to the temple, or to be sacrificed at the altar. The people's tithe-offerings were only a part of this.

By and large, the Levitical priests were to be supported by a system of offerings (Num 18:8-20), made on a regular basis, and including:

- Sin offerings (Can you imagine Christians doing this in public today, as the Israelites must have done if they were following the system correctly? Can you imagine the ministers making sin offerings for their sins? Of course, they say this was done for them by the sacrifice of Jesus Christ. So all these elements of the system were wiped, except tithes? How convenient!);
- Guilt offerings (v 9);
- Devoted offerings (v 12), such as the firstborn (vv 14-18);
- Holy gifts and heave [contributions] offerings (vv 8,19);
- Grain offerings (v 9);
- Wave offerings (v 11);
- Firstfruits and the best of the oil and wine (v 12).

“The priests received their emoluments from a number of sources: sin-offerings and reparation-offerings were normally their prerequisites; so were a considerable part of the cereal offerings, the shewbread, the breast and right shoulder of thank-offerings, the skins of the animals sacrificed as burnt-offerings, the first-fruits of grain and other

produce of the earth (*terumah*) and of dough (*hallah*), the firstborn of cattle (or the money equivalent), the five shekels ransom money for human firstborn, part of the proceeds of sheep-shearing and a large number of occasional dues. The tithe (a ten per cent income tax) was allotted mainly to the Levites, the non-priestly temple servants; they paid one tenth of it to the priests. The tithe of Deuteronomy (14:22ff; 26:12ff) was at this time interpreted as a second tithe (which it was not originally), to be expended on animals slaughtered for ordinary use (as distinct from those slaughtered for sacrifice), of which the priests received certain portions (Deut. 18:3)” (F.F. Bruce, *New Testament History*; p 142).

The tithes (vv 21-24) were a portion of the entitlements of the Levites and priests from the Israelites, and a small one, in that the people, for the most part, would have been at the temple during the three festival seasons. Then, as we have shown, they would have handed over to the temple offerings from their accumulated tithes.

Despite the corrupted practices that would have been in place at the temple during Paul’s day, we can see from Scripture that offerings made up most of the food dedicated to the temple to support the Levites and priests serving there. *In the same manner*, the NT ministry has a right to expect to be supported by those to whom the Gospel is preached (1Cor 9:13-14). From these words of the apostle Paul a strong case is therefore made for voluntary and freewill offerings for the financing of the ministry and the Temple of God today. This is indeed the NT example and teaching.

HEBREWS Chapters 7-10

The dominant theme of Hebrews is the nature and purpose of the priesthood of the Son of God. This begins implicitly in ch 1 (vv 2,5,8,13) and runs through to mid ch 10 (vv 11-12,18). The Lord’s priesthood over His House is greater than that which Moses was asked to formalize (3:5-6). The Aaronic priesthood, with its entire support system, was to offer *gifts and sacrifices for sins* (5:1-4). Our Priest was and is without sin. The early chapters of Hebrews are rich in allusions and citations from Ps 2:7-8; 8:4-6; 45:1ff.; 110:1ff., especially v 4: *You are a Priest forever according to the Order of Melchizedek* (Heb 5:10; 6:20; 7:1,17,21).

Associated themes inherent in the ‘comparative’ priesthoods—Aaronic and of Melchizedek—are: temporal and spiritual; sacrifices and the Sacrifice; imperfection and perfection; tabernacle and temple and the Church of God; Hagar and Sarah (Gal 4:24-26); the Law of rituals and the Law of Spirit and Truth.

It is the Levitical priesthood, in contrast to that of the Order of Melchizedek, that Paul (though some dispute his authorship) is discussing in Heb 7. And it is this priesthood that has been set aside (vv 11,14,16,18-19,27-28). What are the implications of this? The problem that is argued over is focused in v 12:

For the priesthood being changed (*from the Levitical of the House of Aaron to the Order of Melchizedek*), of necessity there is also a change of the Law (Gk *nomos*).

Heb 7 uses the word *law* (Gk *nomos*) six times and the word *commandment* (Gk *entole*; as in Rev 12:17) three times. Let’s examine these uses.

Heb 7:5 And indeed those who are of the sons of Levi (cp. *Christians who are children of God*), who receive the priesthood (cp. *Christians who, as brethren of the Son of God, who is the High Priest of God, are also priests*), 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 (cp. *Christians who are the children of Abraham [Gal 3:29; 4:28]*).

So those among the brethren called to preach and teach should receive support from their brethren?

Heb 7:11-12 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? For the priesthood being changed, of necessity there is also a change of the *Law*.

Perfection was not possible under the Levitical system. The priesthood of the saints is of the Order of Melchizedek, has Jesus Christ as High Priest of His God and Father, and demands perfection.

Heb 7:16 [Another priest, i.e., Jesus Christ] has come, not according to the *Law* of a fleshly commandment (*for the Law, as it is to be understood, is spiritual [Rom 7:14]; and the Law that is spiritual is perfect, and hence converts the life of the Christian [Ps 19:7]*), but according to the power of an endless life (*because the Law in eternal life, which is how God lives, is eternal*).

Heb 7:18-19 For on the one hand there is an annulling of the former *commandment* (cp. v 5, which says the *commandment* was given to receive tithes; here we are told there is an annulling of this[?] *commandment*) because of its weakness and unprofitableness, 19 *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.

Animal sacrifices, various rituals, circumcision, various offerings, Levitical priesthood, tithes did not bring perfection. But today it seems that some churches could not survive without tithes and a system of church government that is constructed around regular income. Faith, truth, biblical principles, the Love and Power of God seem not to be the essential governing elements. I was given a letter written by the current president of a church experiencing the inevitable trials (financial, disillusionment among the brethren, loss of commitment) resultant from ideology overcoming biblical principle. The letter, sent to all members, says in part:

Just how much do we believe in the system, the organization, of the ... Church of God? How committed are we to its success?

May I suggest that it would have been far better to say something like:

My beloved brethren, how can we help you to be living sacrifices to God and His Way? What is it that we, the ministry, are not doing that we should be doing so that all of us would be growing in the grace and knowledge of our Lord Jesus Christ? What is lacking that has produced such loss of faith in the church, such disillusionment in organization, such disgust with the system under which we operate, such alienation and distancing of sheep and shepherds?

Have we ever read such words in letters sent to us other than in the letters given us in the NT? So it will not happen! Why? Because such words imply a complete willingness to live by every word of God. It would seem that it is better to *trust in the system, trust in the organization, trust in the assumption: "We are the temple of the LORD"*! This is what Jeremiah fumed against. Read especially chapter 7:1-11.

Let us continue with our exposition from the epistle to the *Hebrews*.

Heb 7:28 For the *Law* appoints as priests men who have weakness, but the word of the oath (by God), which came after the *Law* (the *Law* which had served its temporary purposes; Gal 3:24-25), appoints the Son who has been perfected forever (for he was made perfect through suffering, in that the flesh wrestles against the Spirit and the Spirit against the flesh [Gal 5:17; Heb 2:10; 5:8,9]).

Advocates of the tithe today, who argue from Heb 7, try to show that the *change in the law* of v 12 was the transference of the tithes of the OT priesthood to the NT ministry. How this trick is done biblically is apparently incredibly easy to demonstrate to those who do not want to know what the Scriptures say. Ignorance may be *bliss*, but truth creates greater personal responsibility. It is more humanly comfortable to deny greater personal responsibility.

We are told in Heb 9:10 (by recognizing the context in Heb 9 and 10) that the physical requirements and ordinances of the Levitical priesthood of the First Covenant are not binding today. Surely this *includes* the tithes which helped to support the OT priesthood? If that is not the case, *what is* the biblical justification for saying that the tithes are mandatory today?

The subject under discussion, therefore, is not the tithing law—even though the word is used to illustrate a point—but rather the change in the Levitical priesthood (the Levitical laws in the Law of Moses: vv 11,19,28); the human Levitical priesthood has been set aside in favour of the priesthood of Christ, after the Order of Melchizedek (v 19-28), which alone is now valid for Christians. The apostle Paul was/is of that priesthood too.

In this context, the subject of the “tithe” which Abraham paid to Melchizedek (which was an offering of the spoils of war) is introduced to illustrate the supremacy of Christ’s priesthood over the Levitical priesthood, as in v 7, where Abraham gave a tenth of the spoils to Melchizedek as a voluntary offering. When many Levitical priests in very early apostolic times became members of the Body of Christ did they continue to receive offerings and tithes, and did they then support the apostles (Acts 6:7)?

Notice **Heb 7:9-10**:

- ◆ 9 Even Levi, who receives tithes, paid tithes through Abraham, so to speak, 10 for he was still in the loins of his father when Melchizedek met him.

These verses are often used to support the notion that Abraham regularly paid tithes. It does not say that Abraham regularly tithed. It is an analogy: “One might even say... (NRSV). The author is seeking to prove the truth of v 7, that even Levi, the originator of the Levitical priesthood, to whom tithes were due, was, as it were, paying “tithes” (and

giving offerings) to Melchizedek through Abraham, his progenitor; for even his future priesthood was still inferior to that of Melchizedek. So the natural question arises: Is tithing being verified, or the inferiority of the Levitical priesthood being exposed, or both? Bias, dogma, and interpretation determine one's conclusion. The sheer weight of evidence given in so many other Scriptures, as discussed in this paper, would lead one to the inevitable conclusion in Heb 7:9-10.

- The Melchizedek priesthood is unchangeable (Heb 7:24; [KJV margin: a priesthood which passes not from one to another]), and is therefore, a heavenly one—a priesthood of promise.
- There is a Melchizedek priesthood, “holy exalted above the heavens” (v 26), without genealogy, having neither beginning of days nor end of life” (v 3).
- Christ is not provably Melchizedek. He is of the *Order* of Melchizedek (v 11); *like* Melchizedek (v 15 Gk *homoiotes: likeness*).
- To be of the Order of this Melchizedek priesthood, one must be as perfected as Jesus Christ (v 26).

More from Hebrews

Heb 8:1-2 gives a remarkable summary comment:

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 (1:8-9,13), 2 a Minister of the *Sanctuary* (Gk *hagion: holy things*) and of the *true* (or, *real*) Tabernacle which the Lord erected, and not man.

The Bible has astounding revelation about the Church as typified in *the tabernacle*. Ezekiel 16 is one of the most profound—too large to expound here. But a companion section is Isaiah 54. Verses 1-8 show that the *barren Woman* (cp. Rev 12 also) comes to give birth to her *children—the children of God*. Paul explains this in his epistle to the Church in Galatia.

Gal 4:21-28 Tell me, you who desire to be under *the Law*, do you not *hear the Law*? 22 For it is written that Abraham had two sons: the one by a bondwoman (Hagar's Ishmael), the other by a freewoman (Sarah's Isaac). 23 But he who was of the bondwoman was born according to the flesh, and he of the freewoman through promise (cf. Gen 17:1-8,15-21), 24 which things are symbolic (or, *allegorical*). For these are *the two covenants*:

That is, the first covenant is typified in Hagar, Ishmael, Mt Sinai, and physical Jerusalem. The New Covenant (cf. Jer 31:31-34) is typified by Sarah, Isaac, Mt Zion, and the New Jerusalem (cf. Heb 11:10,16: *Abraham and all the OT saints looked for the Holy City, the New Jerusalem*).

the *one from Mount Sinai* which gives birth to bondage, which is Hagar; 25 for this Hagar is Mount Sinai in Arabia, and *corresponds to Jerusalem* which now is (i.e., the physical Jerusalem with its then current *Levitical* and *traditional* ritualism), and is in bondage with her children; 26 but the Jerusalem above is free, which is the Mother of us all (cf. Rev 12:6,13-14,17).

27 For it is written (*in Is 54:1*): “Rejoice, O Barren, you who do not bear! Break forth and shout, you who are not in labour! For the Desolate (cf. Is 62:4) has many more children than she who has a husband” (Please note that the ‘husband’

to Hagar was Abraham by the flesh, but the *spiritual Husband (Jesus Christ) gathers children of promise*. 28 Now we, brethren, as Isaac was, are *children of promise*.

Furthermore, Paul interprets this and tells us that the *descendants* of Hagar and Ishmael (who identify with physical Jerusalem) are greater in number than the *children of God* born to Sarah, the *children of promise*, as Isaac was. But the situation will change—be completely reversed. Those who endure to the end, who have real vision, who live by the promises of God, are of the Bride of Christ.

Let's continue with Hebrews:

Heb 8:6-10 But now He has obtained a more excellent ministry (*the Order of Melchizedek*), inasmuch as He is also Mediator of a *better covenant*, which was established on *better promises*. 7 For if that first covenant had been faultless, then no place would have been sought for a second. 8 Because finding *fault with them*, He says: "Behold, the days are coming, says the LORD, when I will make a New Covenant with the house of Israel and with the house of Judah (see Rev 7:3-8; 14:1-4; Ezk 37:15-28); 9 not according to the covenant that I made with their fathers in the day when I took them by the hand to lead them out of the land of Egypt; because they did not continue in My covenant, and I disregarded them, says the LORD. 10 For this is the covenant that I will make with the house of Israel after those days, says the LORD: I will put My laws in their mind and write them on their hearts; and I will be their God, and they shall be My people (cf. Jer 31:31-34).

Heb 9:11 But Christ came as High Priest of the good things to come, with the greater and more perfect Tabernacle not made with hands, that is, not of this creation.

Heb 9:14-15 How much more shall the blood of Christ, who through the eternal Spirit offered Himself without spot to God, cleanse your conscience from dead works to serve the living God? 15 And for this reason He is the Mediator of the New Covenant, by means of death, for the *redemption of the transgressions under the first covenant*, that those who are called may receive *the promise of the eternal inheritance*.

Heb 10:11-13 Every priest (in the Levitical priesthood) stands ministering daily and offering repeatedly the same sacrifices, which can never take away sins (i.e., the old covenant and the system under which it operated; see above: Gal 4:21-28). 12 But this Man (i.e., *the Son of Man*), after He had offered one sacrifice for sins forever, sat down at the right hand of God (cf. 1:8-9,13), 13 from that time waiting till His enemies are made His footstool (Ps 110:1-7; 1Cor 15:24).

Heb 10:34 is astonishing in its implications. Many scholars say that the letter to the *Hebrews* was written to the Church of God in Jerusalem. Some internal evidence of this is implied above. The Church may have had a fairly high ratio of former members of the Levitical priesthood and Pharisees (see Acts 6:7; 15:5). Please note what this verse is saying:

You had compassion on me in my chains (the author had done time in prison? cp. 2Tim 1:16; Acts 28:20), and joyfully accepted the plundering of your goods (i.e., they had done much to help others materially) knowing that you have a better and an enduring possession for yourselves in heaven (*For where your treasure is there will your heart be also [Matt 6:21]*).

But how interesting are the implications of this? Here is a Church, presumably in Jerusalem, presumably with a fair ratio of former priests and Pharisees, but Paul does not speak to them in terms of offerings, firstfruits, crop increases, tithes. They were “plundered” in their offer to help the writer—probably the apostle Paul.

CHURCH AND TEMPLE

A study of the NT quickly reveals that in the matter of financing the Church and of spreading the Gospel there was no confusion or misunderstanding in the minds of the members of the apostolic Church. Therefore, we do not see detailed or elaborate debates on this subject in the NT. There seems to have been no need, as we should see from the Scriptures so far covered. Similarly, there was no need to discuss how the Church’s commission was *not* to be funded: by a tithing system supposedly patterned after the traditional Levitical tithing laws.

To then argue, as some are wont to do, that during the period 30-70 AD, there was a transference to the Church ministry of the Levitical tithes formerly due only to the Levites and priests officiating at the temple is patently unprovable. It is ludicrous to claim that ministers of “spiritual Israel”—the Church today—are all “spiritual Levites,” and thus entitled to tithes from their members. Why money, anyway, we wonder? Why not meat and drink offerings, as of old?

The OT granted only the physical descendants of Levi the right to avail themselves of the tithe. Even if the NT Church ministry was the spiritual counterpart of the tribe of Levi, which it is not (1Pet 2:5, 9; Rev 1:6; 5:10; 20:6 tell us that all Christians are God’s spiritual priesthood), it is outrageous to make such a linkage when the Bible itself nowhere does.

Consider also the effects on Jewish society of any such transfer of the Levitical tithe to the NT Church ministry. If the abandonment by the Church of mandatory circumcision and its associated rituals as legal requirements helped create such an uproar among the Jews that the Acts 15 conference had to be convened, what sort of tumult would have ensued amongst them if the Christian Church, certainly prior to 70 AD, had laid claims to the Levitical tithe? Yet no such problem is delineated or documented in any NT writings—because the scenario never eventuated. Church and temple coexisted, albeit often in conflict, until about 70 AD.

For the first-century landowning Jew called into the Church, the ordinances and sacrifices of the Levitical system were no longer requirements. Why should the Levitical tithe alone have been exempted, as some would have us believe, whereas circumcision, rituals, various specified offerings were erased from Christian practice?

Moreover, if a transfer of the Levitical tithe to the Church did occur—which it didn’t—*how* and when was the agricultural tithe suddenly modified or converted into a money levy? The tithe of Israel was always in kind and converted to money when travel

requirements warranted it (Deut 14:24-26). Even then, the tithe-offerings made in the temple/tabernacle were food and offerings.

LAW AND SPIRIT

Israel's tithing system was tailored to the needs of the nation whose religious life was centred round the tabernacle/temple and whose people were governed by Levitical laws. God does not require Christians to conform to the tithing laws given to ancient Israel to help support the priests/Levites serving in the temple, just as there is no requirement to pay a temple tax. From about 70 AD, the need for the agricultural tithe, to feed the Levites in their rotation, passed away. Even the Jews today do not tithe according to the First Covenant laws for these same reasons.

If we wanted to, how could we apply this ancient tithing system to today's modern society? Its inconsistent and changing administration has been problematic, as experience has revealed.

Christ and His disciples provided for their festival needs from everyday expenses (Jn 13:29), and there is no Scripture in the entire NT to indicate that the early Christian leaders ever taught tithing as a means of funding the keeping of the festivals, or for any other purpose, for that matter.

The method used by the early Church to support itself and its work is the method Christians should employ today. God's Spirit convicts the Christian to give according to his heart, as a "cheerful giver" (2Cor 9:7), giving "not as of necessity, but willingly" (Philem 14), not according to prescribed limits laid down by some sort of "tithing law," but as convicted by the Holy Spirit.

The tithe, presumed by its advocates today as a legal requirement for Christians, becomes, on the one hand, a religious standard by which to measure oneself, and/or a ceiling for giving, whereas the biblical injunction is simply to give with liberality (Rom 12:8), which may at times exceed any defined limits and system standards.

There are calls to accept the tithe, even if it is acknowledged to be non-binding upon the Church today, as a financial *principle of giving*. Where is the scriptural validity for turning OT laws into specific financial "principles," we may ask? Christians, in contrast to ritualistic physical ordinances and laws, offer up *spiritual sacrifices acceptable to God* (1Pet 2:5), for such is the intent of the physical sacrifices and regulatory *Law* of old (Gal 3:24). Let it be reiterated: the biblical injunction to give (Matt 10:18; Lk 6:38; Acts 10:35; 2Cor 9:6-7) requires no delineation or regulation.

CHURCH AUTHORITY

Another argument often invoked in an attempt to enforce tithing is that of *church authority*. That is, we are told, God will back up the imposition of an OT tithing system upon His people on the basis of the *ministerial* authority of *His Church* binding it upon the members. We are supposed to believe that the High Court of Heaven will then legalize it—even if it is contrary to the Will of God. This sort of presumptuousness brings to mind the assurances of the medieval papacy that crusaders who died in battle against the infidel were guaranteed a place in heaven.

Matt 16:19 is often cited to support this absurd argument:

I will give you the keys of the kingdom of heaven, and whatever you bind on earth will be bound in heaven, and whatever you loose on earth will be loosed in heaven.

However, with the footnotes in the margin of the NKJV translation, the verse reads:

Matt 16:19 I will give you the keys of the kingdom of heaven, and whatever you bind on earth will have been bound in heaven, and whatever you loose on earth will have been loosed in heaven (*because the Spirit of Truth guides the children of God into all Truth*).

This verse is built on the same principle as Jn 20:23:

If you forgive anyone his sins, they are forgiven; if you do not forgive them they are not forgiven.

Since only God reads the heart, and only God grants repentance, we see that the meaning is clearly conditional on whether God has already so determined. If we get it wrong, God does not agree.

What this verse tells us is that the Church's *authority* to bind or loose—to forbid or to permit—is restricted to what is already bound or loosed in heaven; and this is set out in the Holy Scriptures, not determined by the dictates of men. No-one has any authority to bind upon Christians anything that is contrary to the letter or the spirit of the Word of God. The Scriptures do not prove the tithe to be an obligation for Christians, so it cannot be required of them by any *church authority*.

MILLENNIAL CONSIDERATIONS

The argument is also extant that, even if no explicit NT command exists to support the levying of a Levitical or Levitical-type tithe upon the Church today, the Scriptures indicate (Ezk 40-48) the restoration of “Levitical laws”—and thus the Levitical tithing system—during the Millennium. Therefore, it is argued, the tithe must still have merit and validity for the Church today. This line of reasoning attempts to outmanoeuvre God, and the claims made are without foundation when compared against the Scriptures.

Only the Zadokites of Levi replace the priestly Levites, as Ezk 48:11 and 40:26 reveal. The temple measurements are quite different from the previous structures and there are changes in rituals. The Prince, not the High Priest, is the chief administrator of the temple system. And it is probable that this will be King David (Ezk 44:3; 45:7,17; 34:24; 37:25).

Water will flow as a river from under the Temple (47:10) as a foreshadowing of the water of life from under the throne in the New Jerusalem (Rev 22:1-2).

The Levitical burnt offering of a bull was with 3/10 of an ephah of flour plus oil (Num 28:18-24), whereas Ezk 45:21-25, 46:6,7,11 tell us the burnt offering of the bull will be with a full ephah of grain (flour) plus oil. Perhaps this new practice parabolically foreshadows increased harvest and increased reliance upon the Bread of Life (Jn 6:35), without the Levites of old, who did not recognize the *manna* (Deut 8:3; Jn 6:49,58).

Instead of every tenth sheep, as under the Levitical system, every two hundredth sheep will be used as offering (Ezk 45:15). Claims that this is *additional* to the former rule of every tenth animal are just that—an attempt to reinstate something that is not provable.

In the nine chapters of Ezekiel 40 to 48, which detail the operation of the priestly and sacrificial functions in the future Temple, at the very seat of the Messiah in Jerusalem, there is *no reference* to any Levitical or even Levitical-type tithing system. Any claim that such a system must exist is based on conjecture and organizational desires. Such a system does not have scriptural support. Isaiah, Jeremiah and Ezekiel say nothing about tithes.

Please note **Ezekiel 45:13-17**:

The Prince's levy is specifically for the purpose of providing the offerings at the feasts, new moons, and sabbaths. This levy is given to the *prince*, not to the Levites. It amounts to about 2 percent of the harvest and half-a-percent of the flocks—nothing remotely resembling a tithe, Levitical or otherwise.

To then claim, as has also been done, that this levy must therefore be a supplementary tithe—that is, above and beyond the demands of a supposed Levitical one also in operation—is to read into the Scriptures what is not there.

Ezekiel 44:28-30

The officiating Zadokite priests at the sanctuary are again supported by the people's offerings in kind (grain offerings, sin and guilt offerings), by the "devoted things", and by the firstfruits. Any reference to "tithes" is noticeably absent. Compare Num 18:8-31, where the tithes were included amongst the list of offerings due to the Levitical priests; also Deut 12:6. The contrast is striking.

If the tithe is to play a part in the worship system of this new Israel, then here, in these verses, would have been an ideal and more logical place for the Scriptures to make mention of it. We have shown that under the Melchizedek priesthood there was no mandatory tithing system. The interregnum of the Levitical system imposed upon the Israelites a temporary tithing system as a part of the whole system, which was temporary.

The Levitical priesthood has been superseded by the High Priesthood of Jesus Christ, after the Order of Melchizedek (Heb 7:11). Again, no tithing system is enjoined upon the people under this dispensation, despite the presence of a physical temple and a Zadokite priesthood in Jerusalem during the Millennium. It is obviously not a duplication of the former Levitical system (cp Ezk 44:10-16; 48:11). Why would something which was done away by the intercession of the Son of God be completely restored at another time?

CONCLUSION AND IMPLICATIONS TODAY

In this paper we have set out, amongst other things, to show the following:

- 1) that it was common practice among gentile nations to pay tithes to their gods;
- 2) that the argument which claims the universality of the tithing law throughout the Old Testament is insupportable.
- 3) The true nature of the Levitical tithe:
 - was in kind;
 - not all of Israelite society was subject to the agricultural tithes;
 - it was a single tithe (tenth);
 - part of the people's tithes went to the Levites;

- the Levites did not have automatic claim to the people's tithe-offerings;
 - the tithe was but one segment of the offertory system of ancient Israel;
 - the tithe benefited the whole of Israelite society.
- 4) The unscriptural interpretations of multiple tithing:
- have their origins in traditions and in the Talmud;
 - are Pharisaical traditions prevalent in Christ's day;
 - have apocryphal origins.
- 5) The NT Church neither collected nor imposed tithes:
- Christ was not influenced by considerations of an on-going tithing system;
 - the early Church and its work was financed by freewill offerings;
 - the apostle Paul nowhere made claims to any tithes (Eph 2:20; Is 8:20; 1Tim 3:15).
- 6) There is scriptural invalidity in claims that Christians today are bound by a tithing regime:
- the standard for us today is to give bountifully from a cheerful and informed willing heart;
 - the resort of men to specious arguments and flawed logic to bring people into financial bondage all fail to stand the test of Scripture;
 - claims of a future revival of the Levitical system with tithes cannot be proven from the Scriptures.

FINAL CONSIDERATIONS

We need to be fearful of tampering with the Word of God in an attempt to accommodate it to our own human ideas—such as presuming to resurrect, legitimize and enshrine in biblical law a tithing regime long since discarded—and in the process imposing upon God's people today additional financial burdens never intended by God. The Church, if it is to teach the world, must learn to live by every Word of God.

Those who make such ungodly rulings in the pursuit of money are all too often the very ones who have created the need for an unscriptural and oppressive system dependent on finances and numbers. Christians should not prop up an equally unscriptural church *government* structure based on the ideas of men rather than the Word of God (Lk 22:25; 2Cor 11:12-15; Jude 11-12; Rev 22:18-19).

The testimony of the apostolic Church and the teaching of the Scriptures, as illustrated most profusely by the actions and words of the apostle Paul, is that a ministry receives its livelihood from the toil and labour of its Christian brothers and sisters. Where there is a lack of faith the ministry works with its own hands as Paul did. It is a work of Faith rather than laws enforced.

The first-century Church "turned the world upside-down" (Acts 17:6) with the preaching of the Gospel, freely-received and freely-given (Matt 10:8), without the need to resort to the peddling of the Word of God (2Cor 2:17) by laying claims to a Levitical tithe, agricultural or otherwise. The Holy Spirit is the power and resource of all the servants of God.

By contrast the hierarchical “churches of God” today, who ignore the biblical method of funding the NT Church established by Christ and the apostles, and who instead impose upon their adherents a supposedly OT *Levitical* law, seem impotent. They appear to have more success in scattering and disillusioning the sheep of God rather than nurturing and edifying them. The words of Christ will ring more loudly against them in future than they presently do (Matt 15:13-14).

God’s Word assures all who are called, chosen, and faithful that He, through Jesus Christ, will gather all the sheep into one fold (Rev 17:14; Ezk 34:7-16,23-24). But that is for the latter days (Jer 23:16-20). Oh, how we need the grace and peace of God with all His faithful saints (1Pet 5:14; Rev 22:21).