

TITHING

Today?

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Tithing Today?

No subject has been more grossly misunderstood, maligned, and distorted! A law to the Levites. But is it binding on Christians today? Understanding this subject thoroughly is vital to your future—even as it is now. Read and study carefully, with an open, prayerful mind.

Two basic questions will be addressed in this work: 1) Is tithing binding upon Christians today? And 2) how is tithing to be practiced—that is, how are tithes to be paid?

True Christians must be willing to face the issues squarely, to correct aberrations and to conform to revealed truth. With perhaps no other doctrine are opinions more firmly made up—that tithing is "not binding" or that it "is binding." Probably all of us need correction on the subject of tithing.

Rightly Handling God's Word

Jesus Christ said that ". . . Man shall not live by bread alone, but by every word that proceedeth out of the mouth of God" (Matt. 4:4). The only written word of God in Jesus' day was what is called the "Old Testament." This Jesus pronounced to be the basis by which man is to live. Paul wrote, "All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: That the man of God may be perfect, thoroughly furnished unto all good works" (II Tim. 3:16–17). That Scripture to which Paul refers is the Old Testament. Note how he introduces the thought (vs. 15). Speaking to Timothy, he says, ". . . from a child thou hast known the holy scriptures . . ."—the Old Testament.

The New Testament is merely the expansion of the Old. Jesus Christ and Paul said we are to live by every word of God—all the Bible. Will we?

Scripture records several obligations, such as the law of animal sacrifices, which are no longer binding upon Christians (Heb. 9:8–10; 10:10). It is important to note that whenever God modifies His laws, He makes the transition plain—for example, sacrifices from physical to spiritual (Dan. 9:27, I Pet. 2:5). With regard to tithing, it will be shown, the Bible records no abrogation of the law. It is still in force.

II Timothy 2:14–15 states that we should not strive about words, but instead "[Endeavor] to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing [Greek *orthotomeo*, cutting straight] the word of truth." The word of God is likened to a sword (Heb. 4:12). How will you use that sword? Will you partition the

word, break it in pieces and throw most of it away? Or will we use all of it to correct ourselves and cut off our sins and faults? All of God's Word is for us today. Let us be ". . . rightly handling the word of truth" (II Tim. 2:15, RSV).

What Does God Require of Us?

God created man in His own image, male and female. He was given dominion over all life on earth. It was God's intention, from the beginning, to reproduce His own kind as sons in the family of God. Man was to have the potential of rulership over all things—not merely things on the earth—to share the power and glory of God (Heb. 2:8).

God gave man His law from the beginning of creation. Yet man rebelled from the beginning, and continues to rebel against the ways of the Creator God, to this very day.

As a result of rebellion, man has a transitory existence of about 70 years. But God has a plan to give man eternal life. The way is open, available to all. The ransom price for our sins—eternal death—has already been paid by Jesus Christ. God wants to give of Himself to us. He wants us to manifest the same attitude toward Him. Rather than asking, "What does God require of me?," one should ask, "What do I owe God for everything He has done for me?"

How can we thank Him for everything He has in store for us, especially the fact that He promises us continued existence beyond this physical life?

In answer to the question, "What does God require of us?," the Eternal is indeed specific:

. . . what doth the Lord thy God require of thee, but to fear the Lord thy God, to walk in all his ways, and to love him, and to serve the Lord thy God with all thy heart and with all thy soul, To keep the commandments of the Lord, and his statutes, which I command thee this day for thy good? Behold, the heaven and the heaven of heavens is the Lord's thy God, the earth also, with all that therein is. . . . Circumcise therefore the foreskin of your heart, and be no more stiffnecked (Deut. 10:12–14, 16).

Several things should be noted about this most significant passage: 1) God requires something of us, both unseen (from the heart) and physical and tangible (from the soul). 2) Specific statutes must define just what God means in serving Him with our heart and soul. 3) Whatever God requires of us is only for our good. 4) God can impose these requirements upon us because He made all things and thereby owns the universe. 5) It is the natural proclivity of man to be stiff-necked, unwilling to render unto God what He requires.

What are the specifics of God's requirement for us, as shown in His statutes and laws, which we are always to remember and write upon our hearts and minds? (Mal. 4:4, Heb. 8:10).

Cain Sinned by Not Tithing

Has the law of tithing been in force from the beginning? If it has, then it preceded the establishment of God's covenant with ancient Israel. And it did not cease with the establishment of the second, or new, covenant!

Scripture clearly reveals that tithing was in force from the beginning. And, the very way this law is introduced demands its revelation to man at the very beginning of creation.

Cain and Abel were the first two sons of Adam and Eve. Cain was a farmer, while Abel tended sheep. Genesis records that both brothers felt compelled to render unto God a part of their material increase.

And in process of time (Hebrew: 'at the end of days') it came to pass, that Cain brought of the fruit of the ground an offering unto the Lord. And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering: But unto Cain and to his offering he had not respect. And Cain was very wroth, and his countenance fell. And the Lord said unto Cain, Why art thou wroth? and why is thy countenance fallen? If thou doest well, shalt thou not be accepted? and if thou doest not well, sin lieth at the door (Gen. 4:3–7).

Note these facts:

- (1) Cain and Abel did not conjure up the idea of giving to God. Cain was held accountable to God for his improper offering and the murder of his brother. There can be no sin without a law defining sin (Rom. 4:15; 3:20). Therefore, God had previously revealed to Cain and Abel His law regarding obedience to Him. Cain broke laws revealed from the beginning.
- (2) Neither Cain nor Abel decided when to give to God. The time was predetermined. It was at the conclusion of an agricultural harvest season. "In process of time" (Gen.4:3) should be rendered "at the end of days." It is the same basic word used in Deuteronomy 14:28, "At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates." Notice, all of what was required was to be brought at a particular time. Did Cain bring all that was required? Or, was a part lacking?

- (3) Both Cain and Abel brought an offering to God. Abel's offering was accepted, but Cain's was rejected as sin. Why? The Septuagint renders the last part of Genesis 4:7 as follows: "If thou didst rightly offer, but didst not rightly divide, didst thou not sin? Hold thy peace." Cain did not rightly divide his increase! He withheld a portion which should have gone to God. If Cain were giving only a personal offering, God could not have labeled him a sinner for the amount he gave. The time was at the conclusion of the harvest. And tithes, not offerings, are divided from the whole.

Of the Hebrew *menhah* (Gen. 4:3–4), Gesenius (p. 487) says: "(2) tribute, which was exacted from a tributary people under the milder name of a gift . . ." (see also II Sam. 8:2, 6 and II Kings 17:4).

The meaning of *offering* then, in Genesis 4:3–4, is not limited to that which is voluntary. The Greek equivalent is *thusia*, meaning "[1] the act of offering . . . as you offer your faith . . . [2] sacrifice, offering . . ." (*A Greek-English Lexicon*, Arndt, Gingrich, p. 366). Other references to this word are found in Hebrews 9:23, 10:1, 11:4, and Acts 7:42. Paul uses *thusia* to illustrate that Abel's righteousness was predicated upon obedience (Psa. 119:172). Cain was not obedient. He did not voluntarily, of heart and mind, offer that which God had commanded.

Sacrifices, though commanded, were required to be voluntarily offered (with a willing heart, Lev. 1:3). They had to be offered with a willing mind. (Voluntary in Leviticus 1:3 is the Hebrew *ratson* meaning delight, satisfaction, to be pleasing—see *Gesenius' Hebrew Lexicon*, p. 778.)

Paul knew that tithe-paying was the issue between Cain's and Abel's giving. "By faith Abel offered unto God a more excellent sacrifice than Cain, by which he obtained witness that he was righteous, God testifying of his gifts: and by it he being dead yet speaketh" (Heb. 11:4). The word for "excellent" means "abundant." Abel's sacrifice was larger in amount than Cain's. He gave in faith, believing in the benefits of keeping God's laws. Cain held back a portion from the whole amount due. He sinned by not rightly dividing his increase.

Down through history, righteous individuals have continued to rightly divide their increase, rendering God's requirement to Him. Will we go "in the way of Cain" (Jude 11, I John 3:12), or will we instead follow righteous and faithful Abel?

There is no Genesis statement concerning the law of tithing. Neither is there a statement of the law against murder. But Cain is labeled a sinner, as Abel is called righteous—both are judged by a law already in force (Rom. 4:15; 5:13–14).

God instructed Noah regarding the number of animals he was to take into the ark. He differentiated between the "clean" and the "unclean" animals. The Bible does not record the

law defining such unclean animals, until Leviticus 11. Yet, that law was already in existence in Noah's time.

Dr. Henry Lansdell's book, *The Tithe in Scripture*, has an interesting statement concerning tithing. He notes, history has shown that ". . . tithes were paid in Babylonia before Abram was born" (p. 22). The literature of Egypt records tithe-paying, as does Greek literature, before the Trojan War and Roman records in the days of Romulus, founder of Rome. "The prevalence of tithe-paying amongst ancient nations," Lansdell states, "quite apart . . . from the Bible, has, if possible to be accounted for. If it was originally left to every man to give for religious purposes merely according to his own inclination—that is, as much or as little as he pleased—then how should so many peoples have hit upon a tenth for God's portion, rather than a fifth, or a fifteenth, or any other? Does not the universality of this proportion point to a time when the ancestors of those nations lived together, and so derived the custom from a common source?" (p. 18)

The only reasonable explanation for this origin of tithing is that "God from the beginning taught Adam that it was the duty of man to render a portion of his increase to his Maker, and that portion was to be not less than a tenth" (Lansdell, p. 19). The facts recorded in Genesis and the rest of the Bible corroborate this statement.

Abram Tithed to God

Abram, who later became Abraham, the "father of the faithful" (Rom. 4:16), was a righteous man who will be in the Kingdom of God (Matt. 8:11). If we are Christ's, then we are Abraham's spiritual children, receiving the very same promise (Gal. 3:7, 29).

The promise God made to Abraham was that he would be heir of the world (Rom. 4:13). That promise, as amplified in Hebrews 2:6–8, is that Abraham and his seed would inherit "all things"—not just the earth, but the entire universe.

How was the righteousness of faith accounted or reckoned to Abraham—was it when he was circumcised, or when he was uncircumcised (before he fully surrendered to God)? The Bible tells us that Abraham became "the father of all them that believe" (Rom. 4:11) when he was uncircumcised (Rom. 4:10). And, as such, he became the "father" (the leader, example) for those born as his physical seed, as well as others who ". . . walk in the steps of that faith of our father Abraham, which he had being yet uncircumcised" (Rom. 4:12).

What was the faith of Abram? It was the willingness to obey God and faithfully believe His promises for obedience, no matter what human reasoning could conjure up to the contrary. Abram proved, many times, his willingness to faithfully obey God. These tests were prior to his supreme test—the offering up of Isaac, the son of promise (Gen. 22). But

notice that Abraham passed that supreme test after he was circumcised, after his name was changed from Abram to Abraham (recorded in Genesis 17).

Chapters 12 through 16 of Genesis record the events Abram performed which pleased God. This obedience so pleased God, he was called "the father of all them that believe" (Rom. 4:11). He departed from Ur of the Chaldees and Haran as God commanded (Gen. 12:1–4). He built an altar to God near Beth-el (Gen. 12:8), and one at Hebron (Gen. 13:18). Although Abram sinned in lying about his wife Sarai (Gen. 12:10–13), and in taking Hagar to wife (Gen. 16:1–5), he nevertheless believed God's promises (Gen. 15:5–6). His manifestations of faith, God counted as righteousness (Rom. 4:22).

After rescuing his nephew, Lot, from among the people of Sodom and Gomorrah, Abram performed a most significant act. Why was this written? Not for the sake of Abram, but for us (Rom. 15:4).

And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. *And he gave him tithes of all* (Gen. 14:17–20).

Notice that Abram gave tenths, or tithes, of all, including the spoils of war. The spoils included personal goods as well as victuals, or food (Gen. 14:11). Although Abram returned the goods, he first gave a tenth to Melchizedek (vv. 20–24). And this was even before he was circumcised.

Who was Melchizedek? The King of peace, without father, without pedigree, a Being having neither beginning of days nor end of life. Melchizedek was the One who became the Son of God, Jesus Christ (Heb. 7:1–4). Now when one gives tithes to another, we look upon the receiver as being superior to the giver. Certainly it is not a contradiction to say that the person less in dignity is blessed by the person greater in dignity (Heb. 7:7). Melchizedek was the Supreme Being to whom Abram gave tithes of all.

Neither the Hebrew of Genesis, nor the Greek of Paul's epistle to the Hebrews, limits the word "all" to the spoils. Abram "gave a tenth part of all" (Heb. 7:2). It included "the tenth of the spoils" (vs. 4). Likewise, the physical Levites, descended from Abraham, continually received tithes from others on all their increase, not just on one occasion (Heb. 7:5, 9). If Abraham did not continually pay tithes on his increase, then the Apostle Paul's statement is false! Abram continually paid tithes on all. He is our spiritual father, and we are to walk in his steps (Rom. 4:12).

Abram, by right of conquest, could have claimed all he captured from Chedorlaomer. The king of Sodom knew this, for he agreed that Abram should take the goods to himself; he asked only for the captives to be returned (Gen. 14:21). In returning the spoils to the king of Sodom, Abram would not surrender the tenth that was due Melchizedek. Abram refused to take anything for himself. This obligation was part of a vow he had made with God (vv. 22–24).

Is tithing a law for the converted only?

Cain was rebuked for not rightly dividing his increase. Abram faithfully tithed before he was circumcised, before conversion. Sin lay at Cain's door for not properly fulfilling his financial obligations. On the other hand, Abraham, before circumcision, was greatly blessed for tithing and for believing God's promises. Tithing is for all mankind, both the converted and the unconverted.

And what did Abram tithe to God? Did he give God the poorest of the spoils or the best? Is there a lesson for us, today, in what Abraham tithed to God?

Hebrews 7:4 states, "Abraham gave the tenth *of the spoils*." The Greek word here is *akrothinion*. *The Greek-English Lexicon*, by Arndt and Gingrich (p. 33), defines this word as ". . . best part of the booty . . ." Abram gave God the best, or top, tenth of the spoils. God, the Eternal, comes first (Ex. 20:1–3). One should give the best to Him. Proper tithing is an acknowledgment of the supremacy of God, our Creator.

Far from being an isolated, one-time act of tithing, the record of Abram's payment of tithes to Melchizedek is a good example of his continual, faithful obedience to the preestablished law of tithing (Gen. 14:17–20). The first Biblically recorded usage of the term "tithe" is found in Genesis 14:20. Tithing, revealed in the Bible, is a continuous obligation. There is no other explanation as to why tenths—tithes—were given, and not thirds, sevenths, or some other portion. Abram knew what was acceptable to God, for he knew God's laws.

Faithful Abraham, and his seed, were to "multiply as the stars of heaven," and in his seed ". . . all the nations of the earth [shall] be blessed" (Gen. 26:4). Why? "Because . . . Abraham obeyed my voice, and kept my charge, my commandments, my statutes, and my laws" (Gen. 26:5).

If Abraham is our father, then we will do the works of Abraham (John 8:39).

"But," some may say, "Abraham did many things, including building altars, sacrificing animals and going to war. Christians are not to do these things today, so why should we tithe like Abraham?"

Christ's sacrifice eliminated the need for us to sacrifice animals (Heb. 10:10). Animal sacrifices could never remove sin (vs. 1). Abraham faithfully sacrificed to God, pointing out the need for a Savior. Christ was that Sacrifice (John 1:29). Today, we are to offer up spiritual sacrifices (Rom. 12:1–2, I Pet. 2:5).

Christians must not engage in carnal warfare (John 18:36, II Cor. 10:3). But soon, the sons of God will witness the greatest, bloodiest battle of all time (Rev. 19:11, I Thess. 3:13, Zech. 14:4–5).

Thus, the law of sacrifices has been transferred from the physical to the spiritual. And Christians allow God to fight their battles for them. But with tithing, there has not been a "physical-to-spiritual" transition. It has been a law in force from the beginning, and has never been abrogated. There was, however, a temporary administrative "change"—a change regarding the one to whom tithes were paid. This will be explained later.

Abraham revealed a lack of faith in lying about his wife and in taking a second wife, Hagar. We are not to follow Abraham in his sins (I Cor. 10:6, Rom. 15:4, Acts 17:30). We are to follow Abraham in his acts of righteousness—obedience to God's Law, including the law of tithing.

Abram tithed to God before he was surrendered to God. Tithing is for all, even the unconverted. It is foundational. Tithing is often one of the first steps of obedience an individual makes in responding to God's call.

The question arises, "What did Melchizedek, who became Christ, do with Abram's tithes?" The Bible does not say. But it does commend Abram for his obedience in giving tithes. It is God's business what He does with His tithes (Matt. 20:15). Certainly, nobody would accuse Jesus Christ of misusing tithes. Who, of us, would question God? (Rom. 9:20) The Bible does not reveal everything, only that which is necessary for our salvation (Deut. 29:29).

God's Word does say that we are to follow the righteous men of old. "And if ye be Christ's, then are ye Abraham's seed [children], and heirs according to the promise" (Gal. 3:29). Jesus said, "If ye were Abraham's children, ye would do the works of Abraham" (John 8:39). Are we Abraham's children? Then let us do his good works. Abram tithed to God. Will we?

Jacob's Vow

Next we come to the Biblical example of Jacob. Genesis 28 records a most significant event. Isaac sent his son, Jacob, to get a wife from similar racial stock (vv. 1–2). He

emphasized the fact Jacob would inherit the blessings God had given to his grandfather, Abraham (vv. 3–4). On his way to Haran, Jacob rested for the night, using stones for a pillow. He had a vision of a great ladder reaching to God's throne. And in this dream, God spoke to Jacob, saying:

I am the Lord God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed; And thy seed shall be as the dust of the earth, and thou shalt spread abroad . . . and in thee and in thy seed shall all the families of the earth be blessed. And, behold, I am with thee . . . in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of (Gen. 28:13–15).

God's presence was so real to Jacob, he was terrified when he awoke. He realized he had been visited by God. He was in "the house of God"—Bethel.

God had made it clear to Jacob that He would be with him. Then Jacob made it clear to God, he would worship and obey Him.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the Lord be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee (Gen. 28:20–22).

It was an age-old custom, before undertaking a difficult and dangerous journey, to pray for God's protection. Jacob vowed to dedicate a place of worship to God, as did Abraham, and to likewise tithe. Why the conditional vow? God had made plain, in the dream, that He would protect him on his journey. Without this divine protection, Jacob would not be alive to tithe anything! In claiming God's protection, he was covenanting to continually tithe.

The scripture does not say that Jacob was required to give a tenth, nor does it say that tithing was a law. But why did Jacob vow, unless he knew tithing would be pleasing to God, in accordance with His laws?

Abraham lived until Jacob was about 15 years of age. This is how Jacob learned about tithing. Jacob's vow was to be continued throughout his lifetime, not just on one occasion. There is no mention of a priesthood here. The existence of a priesthood is not a prerequisite for tithing. The existence of God is. Jacob would pay tithes to God as an act of worship. Because tithe-paying is a significant part of worship.

And once again, Jacob's tithes, as Abraham's, were not limited to agricultural produce and livestock. He vowed that ". . . of all that thou shalt give me I will surely give the tenth unto thee" (Gen. 28:22).

The "if" in Jacob's vow does not prove that tithing is voluntary. Rather, it proves Jacob knew that before he could fulfill his desire to obey God, God would have to meet a condition (compare Ex. 19:5, Isa. 1:18–20). Jacob was alone on a dangerous journey. He had no increase on which to tithe. He was just starting out in life. What he vowed was, in effect, "God, if you protect me on this journey and give me physical blessings as you say you will, then I will give you back a tenth of everything you give me" (see *The Living Bible*, Gen. 28:22). This is the equivalent of a man's saying to God, "If you give me six days of life in which to work, then I will rest from my labors on your Sabbath." Does this mean the Sabbath is voluntary? No! For six days of life must precede the keeping of the seventh-day Sabbath!

Jacob's vow was a personal act of worship between God and himself. So was Abraham's tithing. And so is every man's worship of his Creator. Jacob committed sins which are recorded for our learning. But some today would not like to follow Jacob's examples of righteousness. "Jacob's vow was only for him; tithing is voluntary," some may say. Will we heed Jesus' warning to us? "Strive to enter in at the strait gate [how? by diligent obedience, even if it is difficult or 'strait']: for many, I say unto you, will seek to enter in, and shall not be able. . . . There shall be weeping and gnashing of teeth, when ye shall see Abraham, and Isaac, and Jacob, and all the prophets, in the kingdom of God, and you yourselves thrust out" (Luke 13:24, 28).

A Commandment for Israel

After their exodus from slavery in Egypt, God led the children of Israel to the foot of Mount Sinai. There, the Eternal made a covenant with them. They were to be a holy nation, a kingdom of priests (Ex. 19:1–4, 6). God told them, "Now therefore, if ye will obey my voice indeed, and keep my covenant, then ye shall be a peculiar [special] treasure unto me above all people: for all the earth is mine" (vs. 5).

God created the entire universe. He owns it all. Yet this great material wealth is not what He greatly desires. He is looking for a "special treasure," not of physical riches but a people who will obey Him. Israel, the chosen people, were to be that special treasure, for out of Egypt God called His Son (Hos. 11:1).

Ancient Israel agreed to the first covenant (Ex. 19:8). It was ratified with blood (Ex. 24:7–8). For a part of this covenant, God codified the Ten Commandments (Exodus 20). In addition, He gave a number of amplifying statutes and judgments. God told Moses, the

spiritual leader of Israel, ". . . after the tenor [intent or purpose] of these words I have made a covenant with thee and with Israel" (Ex. 34:27).

Ancient Israel did not have the Spirit of God by which to obey the terms of that covenant (Deut. 5:29, Heb. 8:8, John 7:39). The covenant was the agreement between God and Israel. It was not the Law. The Ten Commandments were revealed at Creation. Israel broke that covenant with God. Jesus Christ came to expand, spiritually, the terms of that agreement into the New Covenant. This is the New Covenant with spiritual Israel, the Church of God (Gal. 3:29; 6:15–16). This New Covenant includes the foundational laws God gave to ancient Israel—this time spiritually magnified, written in hearts and minds by God's Spirit (Heb. 8:6–13). As Israel of old was to be a nation of priests, so is the New Covenant Israel (I Pet. 2:9–10).

What does all this have to do with tithing? God's statement, ". . . for all the earth is mine," is the key (Ex. 19:5). God wants a special—treasured—priesthood-people to serve Him, to be His sons. He wants us to know, just as He wanted stubborn Pharaoh to know, that all the earth is His (Ex. 9:29). God requires from mankind a recognition of this fact (Deut. 10:12–16). Tithing is a major fulfillment of this recognition (Job 41:11, Psa. 24:1, I Cor. 10:26, 28).

It is instructive to note that several of the Ten Commandments relate to tithing. The first and second commandments forbid idolatry. How many, today, worship money and the material things it can buy? (see Isa. 2:6–9) A hedonistic pursuit of material pleasure is what some have begun after rejecting God's law of tithing. The commandment states, "Thou shalt not steal," but some prefer to rob God of His tithes (Mal. 3:8).

We are commanded to honor our parents—both physical and spiritual parents. We honor God by giving to Him: "Honour the Lord with thy substance, and with the firstfruits of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine" (Prov. 3:9–10). Malachi indicts God's people for stealing tithes—"A son honoureth his father, and a servant his master: if then I be a father, where is mine honour?" (Mal. 1:6)

The tenth commandment forbids covetousness—grasping for that which belongs to others. Withholding God's tithes is an act of covetousness. So is the selfish using of tithes for other than holy use. Covetousness is idolatry (Col. 3:5). No idolater will enter the Kingdom of God (I Cor. 6:9–10).

In Leviticus 26, God reveals the blessings that come from faithful obedience to His commandments and statutes and the cursings that come from despising those statutes and judgments.

Chapter 27 speaks of vows to God, offerings to God, houses, fields, and firstlings. In verses 30–34, the Eternal says the following:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord. And if a man will at all redeem [buy back] ought of his tithes, he shall add thereto the fifth part [20 percent] thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed. These are the commandments, which the Lord commanded Moses for the children of Israel in mount Sinai.

From this command, several important points can be ascertained:

- (1) Tithing is a commandment for Israel, binding and obligatory upon them. Scriptures make it clear, a Christian is a spiritual Israelite (Gal. 3:29; 6:16, Rom. 2:28–29).
- (2) The "tithe of the land," here referred to, is not the tithe of the Levites or some other group of men. It is the tithe of the Eternal, the Lord's tithe. The tithe has always been the Eternal's, irrespective of those to whom it was assigned.
- (3) Certain stipulations are placed upon tithes of agricultural produce. Suppose a farmer had an exceptional crop of wheat, and wanted to retain the tithe for use as seed. Or it may be a hard year and he needed it for his own use. He could buy back the tithe, by paying the value of the tithe on his wheat, plus an additional 20 percent. He was allowed to redeem the field tithe, but had to pay a heavy price. The reasons for this stipulation are twofold: a) The farmer is allowed to purchase that which belongs to God, if he really needs it, and b) we can assume the one receiving the tithe would be more likely to receive edible produce than non-edible cash or kind. However, only in unusual circumstances would the field tithe be redeemed.
- (4) Clean animals cannot be redeemed, whether good or bad. The tenth animal that "passeth under the rod" shall be holy to the Eternal. If one attempts to redeem the tithed animal, then both it and the one exchanged shall be God's. There is no redemption of clean animals.

It is interesting to note how the tenth animal was determined. Maimonides, the medieval Jewish scholar, states that the owner gathered all lambs or calves into a fenced field. The only exit was a small passage, through which one animal only could pass. He placed the mothers outside. As they began to call for their young, the owner counted and marked every tenth one, whether good or bad, male or female, perfect or blemished, as the "Lord's tithe" (see Lansdell, p. 25).

Obviously, the intent of the animal tithe command is to prevent partiality. The owner is not to manipulate the selection. God determined the method of tithing; it could not be altered under any circumstance.

Is it possible this could have significant meaning for God's people today? Modern Israel is sinning against God. As a result, the people will be led into captivity. A tenth, known only to God (Isa. 6:11–13; 10:20–22; 11:11–16) and marked by His angel (Ezek. 9:2–6), shall return as in the former exodus. God prophetically states, ". . . I will cause you to pass under the rod, and I will bring you into the bond of the covenant (Ezek. 20:33–38). God's chosen people are like the tithe of the sheep; He will gather and feed them at that time (Ezek. 34:11–19).

- (5) Since the field tithe is convertible into money, it demonstrates that tithes can be paid in cash. Some would like to believe that all tithes have to be paid in the form of edible food. But Leviticus 27:31 proves otherwise.
- (6) The "tithe of the land," spoken of in Leviticus 27:30, is not the "tithe of Palestine" but the tithe of the land that God's people have been given. Wherever God's people Israel are, they are to devote to the Eternal "all the tithe of the land."

The word for "land" in the Hebrew is *aretz*, a general term meaning "the land" or "the earth." It is used to refer to the land of Egypt (Deut. 5:6), Magog (Ezek. 38:2), Assyria (Isa. 27:13), as well as Israel (Lev. 23:10). Is the Lord's tithe restricted to the land of Israel—what we know as Palestine? By no means! God commands the whole world to obey His laws. He has one set of laws for all mankind (Rom. 3:29, Acts 17:30). Jesus Christ will return to rule all nations with the same laws. All the world will become spiritual Israelites (Rom. 4:13). All nations will follow the government of Christ (Isa. 2:2–4). All will obey God's laws, including tithing. The Eternal says, ". . . all the earth [*aretz*] is mine" (Ex. 19:5), and ". . . all the tithe of the land [*aretz*] . . . is the Lord's . . ." (Lev. 27:30).

Corrupt Jewish tradition may have regarded tithes from heathen lands as "impure," but Jesus Christ denounced such false traditions of men (Matt. 15:6, 9). God's commands are plain to those who understand His revealed knowledge (Prov. 8:8, 9).

- (7) The Lord's tithe ". . . is holy unto the Lord" (Lev. 27:30). "Holy" or "sanctified" means "set apart for holy use." The tithe could not be used according to human whim or desire (Deut. 12:6–8). What was the purpose for the tithe under the Levitical system? Are there any parallels which apply under the New Covenant? For these answers, additional scriptures must be searched.

Tithes Given to Levites for God's Service

Israel was to become a "kingdom of priests" (Ex. 19:6). However, they rebelled against God in the wilderness. God required all the firstborn to be sanctified unto Him (Ex. 13:2). Israel, as a nation, is God's firstborn (Ex. 4:22). Because of their rebellious nature, they needed a schoolmaster. Annual sacrifices were the rituals of this schooling system (Gal. 3:19, 24, Rom. 4:15). The Levites were the teachers. Aaron and his descendants held the priest's office, while the rest of the tribe of Levi ministered to the priests (Num. 3:5–10).

Instead of using all the firstborn of Israel in His service, God selected the Levites (Num. 3:12–13). To the Levites were given special tasks, relating to this sacrificial system, which were temporarily imposed upon Israel because of their sins (Gal. 3:19, Heb. 9:10).

But was that all the Levites were required to perform?

Aaron and his descendants were given the priest's office as a special gift of service (Num. 18:7). Their brethren, the Levites, were given to assist the priests ". . . as a gift for the Lord, to do the service of the tabernacle of the congregation" (vs. 6). Other tribes of Israel received specific allotments of land as an everlasting inheritance. The tribe of Levi was given no land. Instead, God told them, ". . . I am thy part and thine inheritance among the children of Israel" (Num. 18:20). Then He continued:

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. . . . it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance (Num. 18:21–24).

The above passage demonstrates the following:

- (1) God gave "all the tenth in Israel" to the Levites. It is plain, one cannot give what one does not first possess. God could not give tithes to the Levites unless they were previously due Him. Indeed, as shown, Melchizedek (Jesus Christ) had the right to receive tithes continually, and did so from Abel, Abram, and Jacob. He transferred this right to receive tithes to the Levites.
- (2) God gave "all the tenth [tithe] in Israel" to the Levites. Not a part, but all—the entire amount. Numbers 18:21 specifies that the entire amount of the tithe is God's tithe, to be used by the Levites.

- (3) The purpose, or holy use, of the tithe by the Levites, was ". . . for their service which they serve . . ." which included the sacrificial and ceremonial work at the "tabernacle of the congregation," and later, in the Temple. The purpose of the tithe was not to create an indolent class who lived from the labors of others. The tithe made it possible for Levites to serve God and His people. It is essential to remember that the purpose of tithes is for service.
- (4) Verses 25–30 state that the Levites were to tithe also. They were to give, to the Aaronic priesthood, a tenth of the tithes which they received. Even though they did not produce it, this "tithe of the tithe" would be reckoned to them ". . . as though it were the corn of the threshing-floor, and as the fulness of the winepress" (vv. 27, 30). Those who received the tithe were, likewise, required to tithe. All owe honor and respect to God.
- (5) The Levite's tithe, referred to here as a "heave offering," was still the Lord's (vs. 28). It was not the Levites' tithe to handle as they pleased. Even though the Eternal gave the tithe to faithful Levites for use in His service in the tabernacle, it was still His tithe. They were accountable for using it properly. God told the Levites, ". . . neither shall ye pollute the holy things of the children of Israel, lest ye die" (Num. 18:32). Improper use of God's tithes is a serious offense!
- (6) Numbers 18 shows that the priests, a special group of Levites administering the most holy things, received tithes from the Levites. Some have wondered why there is no indication that the high priest paid tithes. The Bible does not state it, one way or the other. Even so, does this mean that tithing is not for everyone?

It is important to understand just what the priests represented. Their functions, and especially the high priest's, represented the work of Jesus Christ (Lev. 16, compared with Heb. 9). And Jesus Christ, as Melchizedek, received tithes from His faithful servants such as Abram and Jacob. Obviously, Christ did not pay them to others. Just as the Levites were servants to the priesthood of Aaron, so were Abram and Jacob servants of God. Servants (ministers) of God pay tithes. Since Christ is the High Priest, we need not concern ourselves with the question of the high priest's paying tithes. All others paid tithes, regardless of responsibility. God's ministers are required to tithe!

- (7) If there is no service performed, there should be no receiving of tithes. To the Levites, as well as the priests, God says the tithe is ". . . your reward for your service in the tabernacle of the congregation" (Num. 18:31). No service, no tithe received. As Jesus told His disciples, "Provide neither gold, nor silver, nor brass in your purses, Nor scrip for your journey . . . for the workman is worthy of his meat" (Matt. 10:9–10). See also I Timothy 5:17–18 and I Corinthians 9:7. Far from being a "right" of Levi, or anyone

else, the receipt of tithes should be legally undertaken only upon performance of a work of service.

And what was the primary work of service of the Levites? Was it merely assisting in the sacrificing of animals? By no means! Few understand the role of the Levite in Israelitish society. If they did, they perhaps would not have a "tithing question."

Some erroneously assume that the sacrificial and ceremonial role at the tabernacle, and later the Temple, was the Levite's sole occupation. Others falsely believe that the Levite was free to pursue any occupation when not serving at the sanctuary. God's Word clearly reveals otherwise. God says the Levites are to ". . . teach the children of Israel all the statutes which the Lord hath spoken unto them by the hand of Moses" (Lev. 10:11, Deut. 17:9–11; 24:8). The "service" at the "tabernacle of the congregation" (Num. 18:31) referred to meetings for religious purposes. Israel was to seek God's Law from the mouth of a Levitical priest (Mal. 2:7). But because the office was abused (vv. 8–10), God prophesies that He will have to ". . . purify the sons of Levi . . ." (Mal. 3:3). In the Millennium the sons of Zadok of the priests, the Levites, shall keep God's charge: "And they shall teach my people the difference between the holy and profane, and cause them to discern between the unclean and the clean. And in controversy they shall stand in judgment; and they shall judge it according to my judgments: and they shall keep my laws and my statutes in all mine assemblies; and they shall hallow my sabbaths" (Ezek. 44:23–24).

Levites were not only to teach God's laws and statutes, but also to judge and counsel God's people (Deut. 17:8–13, II Chron. 19:8–11). Deuteronomy 21:5 instructs the Levites to go to a city where an important judgment had to be made. This was the reason forty-eight Levitical cities were scattered throughout Israel (Num. 35:1–8). Twelve courses of Levites took their turn in sanctuary service, all serving during the feasts. At other times they were close to the people, available for instruction and judgment. A function so awesome as being responsible for teaching Israel God's laws and statutes should have been a full-time job. If their only function had been sacrificing, the Levites could have been located in contiguous territory near Jerusalem. But Levites were close at hand—to instruct the people. Like the fatherless and the widows, they normally would be "within thy gates" (Deut. 14:29). Far from being a super-wealthy class, Levites were often in need of remuneration for their services (Deut. 12:19; 14:27, 29).

Levites were given forty-eight cities in which to live. The area outside of the walls is subject to considerable speculation. However, whatever space was allotted them beyond the city walls, was for their cattle and goods (Num. 35:1–4). The tribe of Levi already had cattle before they entered God's service (Num. 3:41). Their cattle, with them, were drafted for God's service. The land surrounding the Levitical cities, called "suburbs" in the *Authorized Version*, was not agricultural land on which to raise and till crops, but "pasture

lands" (Num. 35:4, RSV). That land was to remain in the possession of the Levites (Lev. 25:34). Far from being able to pursue any occupation they wished, the Levites were to continually perform God's service—the service of His sanctuary or teaching His people.

Some believe, citing commentaries as "proof," that the total Levitical land allotment was almost 200 square miles and approached the dimensions of some of the smaller tribes. Other commentators say it nowhere nearly approached that size (see *Clarke's Commentary* on Num. 18). The national average of acreage allotted, per male over age 20, was 11.5 acres (see *Hurlbut's Bible Atlas*, p. 44). Clarke's figures prove to be a national average of 18.66 acres, per male over age 20. If Clarke is correct in stating the Levitical allotment was 82 square miles, then all male Levites (here the beginning age was one month upward—Num. 3:39) received an average of 2.38 acres per person. *The International Standard Bible Encyclopaedia* states the total land allotted for the Levites ". . . amounted to less than 16 miles" (article, 'Levitical Cities'). If this is true, the acreage allotted per male was less than one-half acre!

Regardless of the figures, one fact is made plain. God states that the Levite ". . . hath no part nor inheritance with you" (Deut. 12:12). The inheritance given the other tribes was the way and means of providing a livelihood, yet the Levites had no inheritance (no means of livelihood) other than God's promise, ". . . the Lord is his inheritance . . ." (Deut. 10:9). The Bible clearly states the Levites had no inheritance, only forty-eight dwelling places. The fact that Scripture often records the Levite might be in need along with widows and the poor, is ample proof they could not pursue any desired occupation and principally lived from the tithes of Israel (Deut. 12:12, 18–19; 14:27–29; 16:11, 14; 26:11–13). It also demonstrates that Israel was often derelict in paying tithes.

Levites were to receive "like portions" for their service (Deut. 18:6–8). Thus, if the whole nation suffered from a drought or calamity, the Levites would share equally in the hardship. No partiality, no wide variations. They were to share equally in the responsibilities and in the blessings of God.

God was not well pleased with the corrupted "service" the Levites performed in later years. Shortly after Paul wrote the epistle to the Hebrews, the Romans destroyed Jerusalem and the Temple. That marked the end of any real attempt to continue with animal sacrifices at God's sanctuary. Jews today maintain they cannot tithe because there is no legal body of Levites officiating in a temple at Jerusalem. They believe only Levites can receive tithes. So they do not save tithes. They are breaking God's law. Tithes should be saved even if it is thought there is no faithful body of men to whom they may be given.

A startling scripture relates what a true follower of God did when the Levitical priesthood became corrupt and Baal-worship prevalent. And it demonstrates what a true believer should do when ministers of God's Church depart from the Truth. During the days

of Ahab and Jezebel, the prophets Elijah and then Elisha were among the 7,000 in Israel still loyal to the Eternal God (I Kings 19:14–18).

II Kings 4:42 relates the following:

And there came a man from Baal-shalisha, and brought the man of God (Elisha) bread of the firstfruits, twenty loaves of barley, and full ears of corn in the husk thereof. And he said, Give unto the people, that they may eat.

A miracle was performed. Sufficient food was supplied to feed 100 men, "sons of the prophets" who were at Gilgal—a training center for God's prophets (II Kings 4:38, 43–44; 2:1–5).

The point is this: The law commands the firstfruits to be given to the Levitical priests (Deut. 18:1–5). Elisha was not a Levite. Before God called him to be a prophet, he was a farmer from the northern part of Israel (I Kings 19:16, 19). I Kings 19:16 states Elisha, the son of Shaphat, was from Abel-meholah. Of Abel-meholah, *Unger's Bible Dictionary* says, ". . . a place in the Jordan Valley, and the home of Elisha [I Kings 19:16, Judges 7:22]. It was in the tribe of Issachar" (*Unger's Bible Dictionary*, Moody Press, article 'Abel-meholah'). Furthermore, Scribner's Bible dictionary says Elisha was "The son of Shaphat, of the tribe of Issachar, the disciple and successor of the prophet Elijah" (*Dictionary of the Bible*, Scribner, article 'Elisha'). He received, and used for God's servants, the firstfruits during a time of famine. Since the priesthood was corrupt, the only alternative for the man from Baal-shalisha was to tithe to a true "man of God."

Thus, in the ten-tribed nation of Israel, the Levites could not function properly. However, the followers of God were not left without an opportunity to fulfill the responsibility of tithing. Even today, unless God has changed, there must be someone whom He has chosen and is using to perform His service. Even if an individual knows no "man of God," that does not nullify the law of tithing.

Second Tithe Proves All Should Tithe

Numbers 18:21 and Leviticus 27:30 speak of "all the tenth" and "all the tithe" belonging to God. The Hebrew word here translated "all" is *kohl*, meaning "whole, the entire part." All of this tithe was the inheritance of the Levites.

But God's Word plainly delineates an additional or "second tithe," other than this "first tithe" which is holy unto the Eternal. All of it was to be devoted for a different purpose:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always. And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee (Deut. 14:22–27).

Here again, "all" (*kohl*) of this tithe is to be faithfully saved. Yet this tithe is consumed not only by the Levites and priests, but mainly by the one who tithes. This cannot be the same tithe spoken of in Leviticus 27:30 and Numbers 18:21, for all of that tithe was given to the Levites. If all three scriptures are speaking of the same tithe, then God's Word is inconsistent. The tithe in Deuteronomy 14:22 is a "second tithe," as distinguished from the "first." Far from being an idea or supposition of men, there is a second tithe, or God's Word contradicts!

Here are some distinguishing elements of this "second tithe:"

- (1) This tithe was of the yearly increase of the land, computed the same way as the first tithe.
- (2) It was to be eaten by the offerer, his household and the Levite within his gates, at the place where God chose to place His name (Deut. 12:5–7, 11–12). This indicates that the second tithe is to be consumed three times a year, at the feasts (Deut. 16:16). Hence the term, "festival tithe."
- (3) Conversely, the second, or festival tithe, is not to be consumed at home. Deuteronomy 12:17–18: "Thou mayest not eat within thy gates the tithe [Septuagint translation has 'the additional tithe'] of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock . . . But thou must eat them before the Lord thy God in the place which the Lord thy God shall choose. . . ." The Septuagint translation shows the Jews themselves knew there was more than one tithe. This command was for the purpose of insuring attendance at God's feasts.

- (4) The purpose of this tithe was ". . . that thou mayest learn to fear the Lord thy God always" (Deut. 14:23).
- (5) This second tithe could be turned into money if the way was too far to carry it to the feasts. There, the money could be exchanged for food or drink.
- (6) The Levite was to share in the usage of the second tithe; he was not to be "forsaken" (Deut 12:19; 14:27). There is no stipulation that the Levites were to set aside 10 percent of the tithes they received, for use at the feasts. The statement that they were not to be forsaken, indicates that Levites did not save a second tithe.
- (7) Firstlings were associated with this second tithe. "Firstlings," or the firstborn of animals, is another aspect of tithing. Deuteronomy 14:23, in speaking of the second tithe, says that the people are to eat the firstlings. Yet, Numbers 18:17–18 states the flesh of the firstlings belonged solely to the priest. These scriptures must be reconciled. Again, it is demonstrated there is more than one tithe.

Exodus 13:12 says, ". . . thou shalt set apart unto the Lord all that openeth the matrix, and every firstling that cometh of a beast which thou hast; the males shall be the Lord's." See also verse 15. All firstlings were to be set apart to the Eternal (vs. 2). But the males were specifically His. Only the firstling of an ass could be redeemed with a lamb (vs. 13).

Now that which opens the womb is the firstling, whether it be male or female. The obvious answer is that the female firstling is the one spoken of in Deuteronomy 14:23. It is part of the second tithe, to be eaten at the feasts.

Firstling males were to be sanctified to the Eternal; one was not to do work with a firstling bullock or shear a firstling sheep (Deut. 15:19). The firstling, which the owner ate before the Eternal during the feasts, was the female firstling (vs. 20). A firstling with a blemish or deformity was not to be sacrificed to God, but eaten within one's gate (vv. 21–23). The female firstlings, or second-tithe firstlings, could be converted into money if the way was too far to the feasts (Deut. 14:24–26).

The firstling males had to be given to God "on the eighth day" (Ex. 22:29–30). This proves two distinct firstlings, because those in Deuteronomy 14:23 were eaten at festival times only. They had to be the female firstlings. The Lord's firstlings (males) could not be dedicated at the time of one's choosing. They were dedicated "from the eighth day and henceforth" (Lev. 22:27). Even unclean animals, being firstlings, were God's. Being unclean, they could not be offered; they were to be redeemed or sold, plus 20 percent of their value (Lev. 27:27, Num. 18:15). Redemption occurred after the animal was a month old (Num. 18:16). But firstlings of cattle, sheep, and goats could not be redeemed, and—if unblemished—had to be offered to God (Num. 18:17).

(8) All Israel was to keep the feasts (Lev. 23). For this reason, all Israel was required to save a second tithe. All the people of God were to tithe. "Thou shalt truly tithe all the increase of thy seed . . ." (Deut. 14:22), just as all Israel was told, "Thou shalt not eat any abominable thing" (Deut. 14:3). Like the first tithe, the second tithe was a commandment for all Israel.

Some believe the Bible enjoins tithing on agricultural produce and livestock only. They feel the second tithe is "not relevant" for Christians today. But God's command regarding the second tithe is crucial to understanding what products were to be tithed.

God's Holy Days are binding for all times. Without the second tithe, the follower of God could not ". . . eat there [at the festival] before the Lord thy God . . ." (Deut. 14:26), and rejoice in the full way that God wants and commands (Deut. 16:14). Just as all Israel is to ". . . learn to fear the Lord thy God always" (Deut. 14:23), all Israel is to eat of their tithes at the place God chooses. With no second tithe, God's festivals cannot be kept properly. Do away with tithing, and the Holy Days fall as well. But if the Holy Days are binding, so is tithing.

If tithing were on agricultural produce only, then fishermen and those engaged in commerce—such as the tribe of Dan, which dwelt in ships (Judges 5:17)—could not observe the festivals of God. Neither would they be required to support the Levite, widow and fatherless after their third year (Deut. 14:28–29). But all Israel was commanded to tithe (Num. 18:21), even those who did not farm!

There would be little or no agricultural increase in the seventh year, when the land was to rest. Consider what would happen if tithes were paid on agricultural produce only. There would be little festival tithe, so few—if any—could attend the feasts. Every seventh year, the feasts would have to be canceled. But this is not what God's Word states (Deut. 31:10–12).

If the tithing law relates to an agricultural society only, then why did Abraham pay tithes on all the spoils of war (Heb. 7:4, Gen. 14:20)? What he paid would not have been called a tithe or tenth, but merely an offering. Jacob's vow, to tithe to God of all that He would give him (Gen. 28:22), was not an act of over-zealousness. They tithed on all God gave them!

The Bible is written from an agricultural point of view. Observe the blessings and cursings of Deuteronomy 28. For obedience to God's laws, there are promised blessings of the city, the field, the fruit of one's body, the seed of the ground, the cattle and sheep, the basket and the barns. What about the fishermen, the salesmen or those who made their livelihood in the city—are they without a blessing? Of course not! Since Israel was primarily a nation of stockmen and farmers, that is what the tithing laws specified in detail.

Leviticus 27:30–33 details the law regarding the redemption of the field and animal tithes. Numbers 18:21 states "all the tenth in Israel" is to be given to the Levites. It means all, and does not limit the tithes to animals or agricultural produce. Deuteronomy 14:22 refers to the second tithe of the field and details how there is no penalty for turning it into money. If a fisherman was not to tithe on his increase, then he would not be able to attend and celebrate the feasts. And Deuteronomy 14:28 refers to another tithing law, to be explained shortly, that is "all the tithe of thine increase." This law does not limit the increase to animals or produce.

In fact, all increase comes from the land—from wool to timber, oil and petrochemicals, iron, glass, concrete, everything. And it is the tithe of the land—the whole earth—that is holy to God (Lev. 27:30, Ex. 19:5).

A Jewish "rabbi" may tell you differently, but Jesus Christ instructs us to beware of their doctrines (Matt. 16:12). There are endless arguments of those opposed to tithing. It is no wonder that the Apostle Paul, in referring to spiritually blinded Israel, said they were "a disobedient and gainsaying people" (Rom. 10:21). Perhaps this "agricultural tithe only" argument is chief in the minds of many, but as has been demonstrated, the second tithe law disproves this fallacious assumption.

The Third Year Tithe

Next we come to still another tithe. Though grossly misunderstood, the keeping of this tithe nevertheless brings a special blessing from God (Deut. 14:28–29).

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

Here are some important points regarding this third year tithe:

- (1) Instead of being paid "year by year," as the first and festival tithes (Deut. 14:22), this tithe is the tithe of the third year. Therefore, it is obvious this is not the same tithe as that of Numbers 18:21 or Deuteronomy 14:22. Neither is it a tithe of the remainder after paying the first two tithes. All the tithe in Numbers 18:21 goes to the Levites. All the tithe of Deuteronomy 14:22–23 is eaten at the feasts. All the tithe of Deuteronomy 14:28 is given to the poor. There are three distinct tithes.

- (2) Some think the tithing of Deuteronomy 14:28 was not a third tithe, but a "triennial substitute" for the second tithe. Thus in the third, sixth, and seventh years, the "festival" tithe would not be taken to the sanctuary and consumed there, but distributed to the poor at home. This idea was first expressed by Maimonides in the 12th century. However, even at that time, a contemporary, Aben Ezra, states, "This was a third tithe, and did not excuse the second tithe" (see Lansdell, p. 34).

Josephus, who lived in the first century, wrote:

Beside those two tithes which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a tithe to be distributed to those that want; to women also that are widows, and to children that are orphans (*Antiquities of the Jews*, IV, viii, 22).

Scripture does not support a "triennial substitute." Reputable scholars may present different "views," but God's revealed Word is abundantly clear—there are three tithes.

Jews, who translated the Old Testament into Greek (the Septuagint), knew there were three tithes: "When thou hast completed tithing all the tithes of thine increase the third year, thou shalt bring the second additional tithe to the Levite, the stranger, the fatherless, and the widow, that they may eat in thy gates, and be merry" (Deut. 26:12). There is not merely one tithe (first) and an additional tithe (second), but also a second additional (third) tithe. That is how Jews, 250 years before Christ, understood God's Word. No one need stand in doubt. See also the apocryphal book of Tobit (1:6–8).

- (3) When does the "year" end upon which the third tithe is to be paid? The Bible indicates that the tithing year for all the tithes is the civil year ending at the "feast of ingathering" (Tabernacles) in the fall (Ex. 34:22). First tithes were paid, and second tithes were consumed during festival times only (Deut. 12:11—note that 'tithes' is plural).

For those involved in agriculture, the only time tithes could be paid was at the festivals. This becomes most obvious when one recalls that God instituted the Holy Days on the premise of the harvests in Palestine. However, where those of Israel were involved in activities other than agriculture, there is no indication tithes were paid at festivals only.

- (4) Which year, or years, is the "third year?" Scripture is not vague on this matter. Deuteronomy 26:12 refers to "the third year, which is the year of tithing." Josephus, cited above, states "every third year." Maimonides elaborates further, stating it was the third and sixth years of every seven-year cycle (cited in Lansdell, p. 31). This last suggestion is one possible meaning of "at the end of three years," and the one adopted as a practice by the Worldwide Church of God.

Before we conclude what the Scriptures do say, there are a few factors we must consider.

Josephus' statement, "every third year," is quite vague. What did he mean by "every third year?" Did he mean every third year out of a seven-year cycle? Or did he mean every third and sixth year of a seven-year cycle? Or did he mean every third year, irrespective of a seven-year cycle?

One fact is absolutely certain. The third tithe was paid in the third year (Deut. 26:12), but the third year of what? And what should be our authority for observing it? Josephus? Maimonides? Jewish tradition? Or the Word of God?

Land-rest laws and the 50-year Jubilee cycle were based upon cycles of seven years. If every third year would be a third-tithe year, eventually it would fall on a seventh-year land-rest year. And there would be little to distribute to the poor—and even less for the owner, to sustain him until the "ninth year" (Lev. 25:20–22). Therefore, the third-tithe year must be the third or the third and the sixth years out of every cycle of seven. It cannot mean every third year, irrespective of the seven-year cycle!

Since Deuteronomy 15:1, which follows Deuteronomy 14:28–29, begins with the seventh-year release, the inference is that "at the end of three years" is contained within the cycle of seven. Additional scriptures also indicate this. Deuteronomy 15:1–6 describes the seventh-year release. "At the end of every seven years" means after the end of seven years—at their completion. At the close of the seventh year of every seven year cycle (of which there are seven in the 50-year Jubilee cycle), creditors are to release their neighbors from their debts. The object of this law is "to the end that there be no poor among you" (vs. 4, margin). This law, along with the third-tithe law previously stated in Deuteronomy 14:28–29, is designed by the merciful God to alleviate the condition of the poor.

Deuteronomy 15:7–11 again reminds the follower of God not to neglect the poor in their real need. Of course, a sluggard after repeated help should not be supported (II Thess. 3:10).

Then, verses 12–18 of Deuteronomy 15 give important details regarding release of Hebrew servants "in [during] the seventh year." These are distinguished from debtors who are released at the end of the seventh year (Deut. 15:1). Notice: When the Hebrew servant chooses to be released in the seventh year, after six years of service, the master is to give liberally to him (vv. 13–14). Of what is the master to give the freed servant? Out of the flock, the floor, and "of that wherewith the Lord thy God hath blessed thee" (vs. 14). Since no crop was harvested in the seventh year, the end

of the sixth year was a special time to remember the poor servant. God's law made it possible for all indentured Hebrew servants to obtain a new lease on life.

The poor servant is to be helped in the end of the sixth year. Since the third tithe was to go for the Levite, stranger, fatherless, and widow, here then is a separate provision to assist the poor. The clear indication of Deuteronomy 15:12–15 is that the blessings of the sixth year were used to help the poor—not the Levite, stranger, fatherless, and widow.

Therefore, the only year scripturally proven to be "the third year" is the third year only of a seven-year cycle! We assume an additional tithe by reading a sixth-year tithe into Josephus' statement. Josephus did not say a third and a sixth year. He merely said every third year! And since he did not mean every third year, irrespective of a seven-year cycle, nor a sixth year in addition to the third year (since the sixth year was to help the poor—not the Levite, stranger, fatherless, and widow), Josephus meant the third year of a seven-year cycle—exactly what the Scripture clearly states (Deut. 14:28; 26:12).

But what would this servant need, after working hard for six years as a bond servant? A sabbath of rest! And that is what the seventh, or sabbatical year, provided. No planting and harvesting of crops, with back-breaking labor, a physical and a spiritual rest. Then, at the end of the seventh year, past debts were obliterated. At the Feast of Tabernacles, "At [after] the end of every seven years . . ." God's Law was read and expounded so all could be redirected to a new and better way of life (Deut. 31:10–13). Hopefully, with this rest and instruction, many of those former bondservants and debtors would work diligently, obey God, and as a result be blessed and not fall into the same situation again (Deut. 15:4–6). Thanks to these laws, they would start "year one" of the next seven-year cycle with a new lease on life. See Exodus 23:10–11 and Leviticus 25:2–7.

Deuteronomy 15:1–18, in conjunction with 14:28–29, shows that the third tithe is related to the seven-year cycle, and that the third and sixth years of the seven-year cycle are set aside to help various classes of those in need. Assistance given in the sixth year would depend solely upon necessity.

- (5) What is the "third year" for you? For ancient Israel, the seven-year and Jubilee cycles were the same for all, since they all came into the Promised Land at the same time (Lev. 25:2). None of us became God's people until we became spiritual Israelites, at baptism (Gal. 3:29). Therefore, following the above principle, Christians today would observe the third year after baptism. The custom of the Church of God has been that if the individual was baptized prior to Passover, his first year began at the previous Feast of Tabernacles. If he were baptized after Passover, his first year would begin at the next Feast of Tabernacles.

- (6) How is the third tithe to be used? Who is to save it? And who is to receive it? Certainly it is important to use God's tithes in the proper manner, or else cursings instead of blessings will follow. Deuteronomy 14:29 shows the only proper usage of third tithe: "And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied"

It was no problem determining who the Levites were in Old Testament times. It was those of the tribe of Levi who faithfully served in the Temple and taught the people God's Law. Are there any "Levites" today? None are performing a temple service because there is no Temple. Levites were termed ministers of God (Neh. 10:36). Non-Levites who were "men of God," such as Elisha, did receive that which was due the Levites (II Kings 4:42). Someone in the last days is indicted by God's Word. These "priests," who should have taught God's Law, have corrupted "the covenant of Levi" (Mal. 1:6–7; 2:7–8). Christ, at His return, will purify these "sons of Levi" (Mal. 3:3). Thus, God's Word directly indicates His ministers are indeed "Levites" in the spiritual sense.

Today, it is much more difficult to determine who the true "Levites" are. There are many impostors. Isaiah 8:20 and Deuteronomy 13:1–5 are keys for determining the true ministers of God.

The third tithe is to be used for those Levites, strangers, fatherless, and widows "within your gates" who are truly in need, through no fault of their own.

Would all Levites, strangers, widows, and orphans receive third tithe? Obviously not. A wealthy stranger and a widow or orphan bequeathed with a large estate from the deceased, would not. The principle is, those in need receive it. This is exemplified by the four classes which the law specifies.

Even the Levites paid tithes out of the first tithes which they received. Along with sons, daughters, servants, strangers, fatherless, and widows, the Levites were to share in the blessings of the second tithes at the feasts (Deut. 16:11, 14; 14:27). God's tithing laws, specifically those of the second and third tithes, guarantee the redistribution of wealth so that all may share fully in God's blessings.

If the Levite was not to be forsaken with reference to the second tithe (Deut. 14:27, indicating he did not save second tithe), the same principle must be applied to the third tithe (Deut. 14:29). Only, this principle with reference to the third tithe also includes the strangers, fatherless, and widows. Those in need are obviously in no position to give. This is why God established the third tithe in the first place!

Giving, however, is not limited to the wealthy class. The poor can give and share in numerous ways (Luke 2:36–37). Relative to the third tithe, it appears that the early New Testament Church supported a special class of widows aged 60 and older (I Tim. 5:1–16). These performed special acts of service for the brethren and had to meet specific qualifications. Those widows who have relatives in the Church should be supported by them. The Church should support widows who are without relatives in the Church (vs. 16). God's Word continually reminds us not to forsake the widow.

- (7) What is the purpose of the third tithe? As has been shown, the purpose for the first tithe is service, instructing God's people in His statutes and laws. The purpose for the second tithe is to properly keep God's festivals, ". . . that thou mayest learn to fear the Lord thy God always" (Deut. 14:23). And the purpose for the third tithe is that the Levites, strangers, fatherless, and widows shall eat and be satisfied, and ". . . that the Lord thy God may bless thee in all the work of thine hand which thou doest" (Deut. 14:29). The intent of the third tithe is to be a blessing to both giver and receiver (Deut. 26:12–15).

Other Statutes on Giving

Because God had so abundantly blessed Israel, He instructed them in ways by which they could manifest a spirit of humility and giving. Since we today are to learn by the lessons of the past, it is the spiritual obligation of each Christian to determine personally how he will apply the following principles of giving in his own life. Giving is not legislated. It must come from the heart.

Let us note the historical examples of giving. Remember, these principles of giving are above and beyond the laws of tithing.

- (1) Three times in the year, Holy Day offerings are required. See Deuteronomy 16:16–17.
- (2) Corners of the field, harvest gleanings, and fallen fruit are to be left for the poor and the stranger (Lev. 19:9–10).
- (3) The "forgotten sheaf," "overlooked olives" and other things of the harvest are to likewise go to the strangers, fatherless and widows (Deut. 24:19–22).
- (4) Firstfruits and firstlings, explained previously, are obligations in conjunction with the first and second tithes (Ex. 13:2; 22:29–30; 23:19; 34:26, Deut. 26:1–11).
- (5) The firstborn of man is to be redeemed by a payment of five shekels (Ex. 13:2, 13 and Num. 18:15–17).

- (6) There is a special statute regarding fruit trees, found in Leviticus 19:23–25.
- (7) The seventh year is to be a year of release, when every creditor is to refrain from enforcing repayment for that which he had lent to his neighbor (Deut. 15:1–18). In addition, the land is to rest (Lev. 25:1–7).
- (8) The fiftieth year, or Jubilee, is to be a year when every man returns to his family inheritance. Like a seventh year, the land is also to rest (Lev. 25:8–24).
- (9) Other things can be vowed to the Eternal in the form of freewill offerings, such as houses and fields (Lev. 27:14–25). Once a gift is vowed to the Eternal, it must be paid (Deut. 23:21–23).
- (10) Alms to the poor are a general obligation, not during the sixth year only (Deut. 15:7–8, Matt. 6:1–4).

The sum of the laws of God regarding giving, involved the service of God, the festivals, and helping the poor. These are among the physical things God requires. Spiritually, He requires much more—a surrendered heart that lovingly obeys and seeks to serve God and man.

Scripture shows that the payment of these obligations was never an undue burden or a yoke. The laws of tithing and offerings were not intended to be a burden, but a blessing.

History of Tithing in Israel

The Bible makes it plain, few periods in the history of Israel were marked by obedience to God's laws, including the law of tithing. In John 7:19, Jesus said to the Jews of His day, "Did not Moses give you the law, and yet none of you keepeth the law?"

Israel did not have the heart to obey God (Deut. 5:29). Their history is a record of rebellion and disobedience. And that record was written so that we would not disobey as they did (I Cor. 10:6).

After the death of Moses, Joshua led Israel into the Promised Land. He at once put into force the laws of circumcision and observance of the Passover (Josh. 5). After writing a copy of the Law of Moses, Joshua read it to the entire nation (Josh. 8:32–35). The Levites were given their cities in which to dwell, as the law stated; however, the tithes and offerings were their only inheritance (Josh. 21; 13:14, I Chron. 6:54–81).

Until captivity, there was a continuous line of high priests (I Chron. 6:1–15). Yet the Levites often suffered from lack of support. During the time of the judges, ". . . there was no king in Israel: every man did that which was right in his own eyes" (Judges 21:25). Nevertheless, during this time, there was ". . . a feast of the Lord in Shiloh yearly . . ." (Judges 21:19). Some still kept God's feasts and laws.

During the days of Eli, religious corruption was rampant. However, the feasts were still kept yearly at Shiloh (I Sam. 1:3). The sons of Eli polluted the sacrifices by appropriating that which should have gone to God, and committed adultery with the women at the door of the tabernacle of the congregation (I Sam. 2:12–22).

Faithful Elkanah went up yearly to Shiloh to offer his sacrifices and vows (I Sam. 1:21). God answered his wife's prayer by giving them a son, Samuel. Instead of being redeemed as the firstborn, Samuel entered God's service (I Sam. 1:28; 2:18–19). God removed Eli and his sons, and raised up Samuel to be a faithful priest (I Sam. 2:35; 3:19–21).

From the time of Israel's entrance into the land of Canaan, to the reign of Solomon, little is said about tithing. When Israel asked for a king, Samuel warned: ". . . he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. . . . He will take the tenth of your sheep: and ye shall be his servants" (I Sam. 8:15, 17). This is in addition to the tithes mentioned in God's laws. This added tenth was a "grievous yoke" to the people, and the price they had to pay for rejecting God's government and setting up a king (I Sam. 8:7, I Kings 12:4). God's tithe is a prior claim and comes first, no matter what man-made form of government, or humanly devised tax system, is imposed.

King David moved the Ark of God to Jerusalem, and set about gathering materials to build a temple. For the temple site, David bought the threshingfloor of Ornan the Jebusite (I Chron. 21:18–30; 22:1–2). He arranged the Levites into 24 courses. Each course served in the temple during designated times (I Chron. 24). At that time, there were 38,000 male Levites aged thirty and upward. Including their families, this would mean about 200,000 persons.

Solomon completed the building of the temple. The temple's dedication was during the Feast of Tabernacles (I Kings 8:2), with great feasting and sacrificing. Solomon provided burnt offerings for the newly constructed altar of God. ". . . Even after a certain rate every day, offering according to the commandment of Moses, on the sabbaths, and on the new moons, and on the solemn feasts, three times in the year, even in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles. And he appointed, according to the order of David his father, the courses of the priests to their service, and the Levites to their charges. . . . And they departed not from the commandment of the king unto the priests and Levites concerning any matter, or concerning the treasures" (II Chron. 8:12–15).

After the death of Solomon, Israel broke into two kingdoms. Jeroboam led the ten northern tribes away from the true worship of God (I Kings 12:25–33). They never returned to God. In this northern kingdom, the Levites were displaced. They, along with others who wanted to serve God, left their possessions and went to Jerusalem (II Chron. 11:13–16).

Likewise, Judah—the southern kingdom—did not remain faithful to God (II Chron. 12:13–14; 14:2–4). Revivals occurred under Asa, Jehoshaphat, Hezekiah, and Josiah (II Chron. 15:8–18; 20:31–32; 31:20–21, II Kings 23:25). The northern kingdom continued ". . . without the true God, and without a teaching priest, and without law" (II Chron. 15:3). There were few faithful servants to whom tithes could be paid. Few obeyed God's laws. But in the southern kingdom, King Jehoshaphat sent out Levites who ". . . taught in Judah, and had the book of the law of the Lord with them, and went about throughout all the cities of Judah, and taught the people" (II Chron. 17:7–9).

During a famine, the widow of Zarephath gave Elijah the first cake of her remaining meal. As a result, she was tremendously blessed (I Kings 17:10–16). Elisha received bread of the firstfruits (II Kings 4:42). In the absence of faithful Levites, tithes were given to true "men of God," not to the tribe of Levi.

Youthful King Joash (or Jehoash) did right when guided by Jehoiada the priest (II Chron. 24:2). He sought to repair the neglected temple. He gathered the priests and Levites for this purpose. They were commanded to go throughout Judah to gather money to repair the house of God. But the Levites refused to perform this duty (II Chron. 24:4–5). They wouldn't take money, and wouldn't do the repairs (II Kings 12:1–8). As a result, Joash placed a chest near the house of God to receive the money and things dedicated to God. The chest was periodically emptied, the money bagged and used to pay workers to maintain the temple (II Kings 12:9–16, II Chron. 24:8–14). Notice, this was not produce. It was money (II Chron. 24:10–11).

After the death of Jehoiada the priest, God's ways were abandoned and false worship resumed (II Chron. 24:18–19). Zechariah, the son of Jehoiada, was sent to warn God's people. ". . . Why transgress ye the commandments of the Lord, that ye cannot prosper? because ye have forsaken the Lord, he hath also forsaken you" (vs. 20). But he was stoned at the order of King Joash. The rejection of God's priesthood—including the laws of tithing—led to false worship, corruption and misery. The nation could not prosper when it was breaking God's Law.

The northern nation fared even worse with their total rejection of God's laws and their calf worship at Dan, Bethel, and Gilgal. The prophet Amos was sent to warn them to return to the Eternal before it was too late.

Come to Beth-el, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord God. And I also have given you cleanness of teeth in all your cities, and want of bread in all your places: yet have ye not returned unto me, saith the Lord (Amos 4:4–6).

Israel still "tithed," but to Baal. God chided Israel because He knew they would not change. They were destined for captivity. Amos' prophecy was fulfilled in historical type but is a prophecy for the end time, near the "day of the Lord" (Amos 4:12; 5:18). The lesson for us: One can "tithe" to the wrong God (Matt. 15:9). One had better be sure he is tithing to the true God!

Wicked Ahaz of Judah destroyed the vessels of the house of God and shut up the doors of the temple. He worshipped false gods (II Chron. 28:23–25). Hezekiah, his son, came to the throne and restored the true worship of God. He opened the Temple, and reinstated the Levites and priests according to their courses—all were cleansed from years of abandonment (II Chron. 29–30). The Levites returned to their proper duties and ". . . taught the good knowledge of the Lord . . ." (II Chron. 30:22).

Hezekiah restored the morning and evening daily burnt offerings and the burnt offerings for the sabbaths, new moons, and feasts (II Chron. 31:3). "Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the Law of the Lord. And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. . . . they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps" (II Chron. 31:4–6).

The chief priest reported to Hezekiah, "Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store" (vs. 10). Then the king commanded the preparation of chambers or storehouses in the temple, in which to store the tithes and offerings (vv. 11–19). In every city wherein Levites dwelt, there was someone to apportion the tithe. Hezekiah did this throughout Judah, ". . . And in every work that he began in the service of the house of God, and in the law, and in the commandments, to seek his God, he did it with all his heart, and prospered" (vv. 20–21).

After the wicked kings Manasseh and Amon, Josiah effected the last reformation in Judah. He directed money, collected by the Levites at the door of the temple, to be expended for temple repairs (II Kings 22:3–7). The book of the Law was found and read to all the

people, who reaffirmed the covenant with God (II Kings 22:8–20; 23:1–3). Idolatry was extirpated again. The Levites returned to their important duties of teaching all Israel (II Chron. 35:1–6). There was no king before or after Josiah who turned to God with all his heart, soul, and might and who followed the law of Moses (II Kings 23:25).

Notwithstanding, the general trend—except for brief periods of reform—was rebellion against God's Law. As a result, Israel and later Judah were taken into captivity (II Kings 23:26–27). Captivity was primarily the result of Sabbath breaking and idolatry (Jer. 17:21–27, Ezek. 20). Biblical history demonstrates this rebellion included breaking of God's law of tithing.

Thus it was, when Judah returned from the Babylonian captivity, Jews abhorred idolatry and were scrupulous in Sabbath observance and tithing. Cyrus returned the temple vessels which Nebuchadnezzar had carried away (Ezra 1:6–7). The Persian king offered incense for the rebuilding of the Temple (Ezra 8:24–30; 2:68–69). When the altar was rebuilt and sacrifices restored, everyone ". . . willingly offered a freewill offering unto the Lord" (Ezra 3:1–5). Nehemiah completed the rebuilding of the Temple which was begun by Ezra. The Law was read to all during the Feast (Neh. 8:1–8, 18; 9:3). The covenant was reaffirmed.

And the rest of the people, the priests, the Levites . . . and all they that had separated themselves from the people of the lands unto the law of God . . . entered into a curse, and into an oath, to walk in God's law, which was given by Moses the servant of God, and to observe and do all the commandments of the Lord our Lord, and his judgments and his statutes. . . . And to bring the firstfruits of our ground, and the firstfruits of all fruit of all trees, year by year, unto the house of the Lord: Also the firstborn of our sons, and of our cattle, as it is written in the law, and the firstlings of our herds and of our flocks, to bring to the house of our God, unto the priests that minister in the house of our God: And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers [storehouses] of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. . . . and the Levites shall bring up the tithe of the tithes unto the house of our God. . . . and we will not forsake the house of our God (Neh. 10:28–39).

A people who had forsaken God, and had come out of captivity, renewed their covenant with God and began to obey all His Law, including tithing.

Some of the Levites were appointed over the storehouses of tithes and offerings (Neh. 12:44; 13:5), Even in this restoration, some soon apostatized and had to be reprimanded for

Sabbath breaking, wrong marriages, and negligence in tithing (Neh. 13:10–11, 15–18, 23–27). As a result of this reprimand, "Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries [storehouses]" (vs. 12).

Commentators place the prophet Malachi as a contemporary of Nehemiah. He records a most significant message concerning tithing—a theme which is carried over into the New Testament.

Malachi and the Tithing Issue

The prophet Malachi—as well as all the other prophets—prophesied for the last days primarily, and secondarily for their own times. The major theme of Malachi is the coming of the Messiah, "the messenger of the covenant" (3:1–2), and "the great and dreadful day of the Lord" (4:1, 5–6). If Malachi was recording only dead history, it is of no value to us. The book of Malachi, along with all Scripture, is essential for all faithful followers of God (II Tim. 3:16–17). It is important to read the entirety of Malachi in order to ascertain the meaning of the section on tithing.

The message of Malachi is from the Eternal to the nation of Israel, and is intended primarily for the last days (Mal. 1:1, 4–5). God says, "A son honoureth his father, and a servant his master: if then I be a father, where is mine honour? and if I be a master, where is my fear?" (vs. 6). Israel refuses to honor God. The priests despise His name. How? "Ye offer polluted bread upon mine altar; and ye say, Wherein have we polluted thee? In that ye say, The table of the Lord is contemptible" (vs. 7). The blind, as well as the lame and the sick, are offered for sacrifice. The best (Num. 18:30) is not offered to God. Therefore God says, ". . . I have no pleasure in you, saith the Lord of hosts, neither will I accept an offering at your hand.

. . . My name shall be great among the heathen, saith the Lord of hosts. But ye have profaned it, in that ye say, The table of the Lord is polluted; and the fruit thereof, even his meat, is contemptible. Ye said also, Behold, what a weariness is it! . . . and ye brought that which was torn, and the lame, and the sick; thus ye brought an offering: should I accept this of your hand? saith the Lord" (Mal. 1:10–13).

The priests were corrupt, just as the sons of Eli. They were stealing tithes and committing adultery. God's people offered less than the best—a perverted attempt to follow God's law of giving. Feasts were corrupted (2:3), and the priests were not teaching God's Law. People fell into lawlessness (2:6–8). Divorce and remarriage were rampant, even encouraged by the priests (2:11–16).

Could this occur in the end time?

As a result, Jesus Christ will suddenly come to His Temple and purify the sons of Levi. He will judge those engaged in adultery, and those who lie and oppress the poor (3:1–5 and Deut. 14:28–29).

God has mercy, but He doesn't change His doctrines and ordinances (3:6). He pleads to Israel: "Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return?" (3:7). Israel had lost its way! (Who is spiritual Israel today? Gal. 6:16) They had forfeited their blessings. They did not know how to return to their God. God tells them, through Malachi:

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts (3:8–12).

With disillusionment, hearts are hardened and discouragement sets in (3:13). In spite of personal reasonings, God says, ". . . Ye have said, It is vain [useless] to serve God: and what profit is it that we have kept his ordinance, and that we have walked mournfully before the Lord of hosts?"(3:13–14)

But God tells the faithful to remember the Law of Moses, with the statutes and judgments (4:1–4). Will God's people remember His laws of tithing? Christ will return, and ". . . discern between the righteous and the wicked, between him that serveth God and him that serveth him not" (3:18). Will you be found obeying God's tithing laws? Or will you give the excuse that Malachi 3:6–12 is not for the end time, when the fact is that all the surrounding verses are an end-time prophecy?

Malachi discloses the problem many face regarding the subject of tithing. Some of God's people feel it is a "weariness" or "burden" to serve God. If those authorized to receive tithes become corrupt, God will raise up other men to receive them. God did so in the days of Elijah and Elisha (II Kings 4:42). Why should He be any different today?

Jesus Christ and Tithing

The word "tithe" or "tithes" is used in the New Testament in only four instances (Heb. 7, Matt. 23:23, Luke 11:42; 18:12). The statement is made, "Unless I find a clear statement in the New Testament commanding me to tithe, then I won't." This is wresting the Word of God, not rightly dividing it. The attitude should be: "God's Law commands tithing. Unless I find a clear abrogation of tithing in the New Testament, I will continue to tithe."

God's Word, the Bible, is one complete book. The New Covenant contains the same laws as the Old Covenant. They are spiritually magnified being written in minds and hearts (Heb. 8:10–12, Isa. 42:21). Jesus magnified the Law of God (Matt. 5:6–7). He did not abrogate it (Matt. 5:17–20).

Jesus Christ was the "messenger of the covenant"—the New Covenant (Mal. 3:1, Heb. 8:7, 13). He lived under and practiced the New Covenant. Nowhere does one find Jesus offering physical sacrifices, burning incense, or participating in the ceremonial ordinances of the Temple. But He did observe God's commandments, including the Sabbath and Holy Days.

Jesus was the Melchizedek to whom Abraham tithed (Heb. 7). The Levitical priesthood of Jesus' day was corrupt, even though the temple service still continued. Just as in the days of Elisha (II Kings 4:42), Jesus Christ could have received tithes—because He, like Elisha, was a faithful "man of God," while the Levites were not.

Relative to God's Law, Jesus said, ". . . That except your [the Christian's] righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven" (Matt. 5:20). God's Law defines what righteousness is (Psa. 119:172). Pharisees were "righteous" in tithing even the smallest matters (Matt. 23:23). Our righteousness should exceed theirs! Could anything be more plain? The Christian is to tithe.

Jesus supported the payment of tribute money to the Roman government which ruled Judea during His time (Matt. 22:15–22). He said, ". . . Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's" (v. 21). Jesus knew that God requires something comparable to tribute. The law of tithing written in the Pentateuch defines what God requires. Jesus did not have to restate that law to make it binding upon Christians.

The tithing law did not have to be restated by Christ. Neither did He have to restate the law, "And he that smiteth his father, or his mother, shall be surely put to death." (Ex. 21:15). Both still apply to Christians today. Christ did not come to abrogate God's Law—but to magnify it. He magnified the law of tithing and giving to the poor. Read

Matthew 5:42, 23–24; 6:1–4, 19–21, 24, 33; 19:16–21; 25:35–45, Mark 9:41; 10:21; 12:41–44, Luke 3:11; 6:38; 10:33–37; 11:41–42; 12:33–34; 14:12–14; 18:9–14; 19:1–9 and 21:1–4.

Two prime examples, from the above texts, are those of the widow's mites and the Pharisee and publican. In the former, Jesus showed that the attitude of giving is far more important than the amount. Not that one should give less than the tithe, but that the willingness to sacrifice and give to God is much more important—it is part of the weightier matters of the Law (Matt. 23:23).

The Pharisee fasted twice a week and gave tithes of all that he possessed. Yet he trusted that he was righteous, and despised others. This Pharisee was not just and right in heart. Tithing is not an end in itself. It must be coupled with an attitude of obedience, love to God and love to one's fellow man, or it is of little benefit.

Jesus was a liberal giver to the poor and needy. Judas carried "the bag" of money for such purposes (John 13:29; 12:4–8).

Jesus paid the temple tax stated in God's Law (Matt. 17:24–27, Neh. 10:32, Ex. 30:13).

What was the general attitude among the Jews in Jesus' day toward tithing? Many Jews under the Roman occupation felt they were exempted by Roman law from following God's Law, including tithing. In contrast to this general laxity were certain Jewish sects, among whom were the Pharisees—exceedingly zealous in the religion of their fathers—and the priestly Sadducees who were more liberal.

According to Edersheim (*Life and Times of Jesus*, Vol. 1, pp. 311–312), the object of the Pharisees was to promote with exactitude the payment of tithes and the performance of religious dues, and to observe in the strictest manner the traditions concerning Levitical purity. Lower-degree Pharisees were obliged to tithe what they ate, what they sold and what they bought, and they were not to be the guests of "outsiders." Higher-degree Pharisees went even further—they were not even to sell to an outsider, buy from him, or be a guest with him. They looked down on the "heathen and publicans" who were not as strict as they (Luke 18:9–14) in the matter of tithing and in other duties.

Pharisees of Jesus' time were tithe payers par excellence. They would not even eat with an outsider who did not scrupulously tithe. Yet, even chief Pharisees had no compunctions against eating with Jesus (Luke 11:37; 14:1)—even on the Sabbath. Jesus Christ was a keeper of the whole Law. He was not considered a heathen or a publican. His enemies watched His every word and action, attempting to find fault.

The gospels clearly show that Jesus kept the Sabbath and supported tithing. At His trial, Sabbath breaking and the failure to tithe were not brought up against Him (John 19:7, Matt. 26:59–64). A perfect Savior, who was without sin, a man under the New Covenant—Jesus is our example (I John 2:4–6).

Jesus expressed two far-reaching principles regarding giving. As He sent out His disciples to proclaim the gospel, they were told, ". . . freely ye have received, freely give. Provide neither gold, nor silver, nor brass in your purses, Nor scrip for your journey, neither two coats, neither shoes, nor yet staves: for the workman is worthy of his meat. And into whatsoever city or town ye shall enter, inquire who in it is worthy; and there abide till ye go thence" (Matt. 10:8–11). The ministers of Christ are not to plead and beg for money. God will provide, as He does to His faithful servants (Luke 22:35). A true minister does not preach for hire. He gives freely the gospel of Christ. As a workman, the true minister will be provided for by God.

A second major teaching of Christ is not recorded in the gospels, but nevertheless was known among early Christians. Paul told the Ephesian elders, "I have shewed you all things, how that so labouring ye ought to support the weak [Moffatt: 'the needy'], and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive" (Acts 20:35).

Jesus wants His followers to forsake all and follow Him, (Luke 5:27–28, Deut. 10:12–14). "He that loveth father or mother more than me is not worthy of me: and he that loveth son or daughter more than me is not worthy of me" (Matt. 10:37). We are to seek God's Kingdom first, above all else (Matt. 6:33). ". . . whosoever he be of you that forsaketh not all that he hath, he cannot be my disciple" (Luke 14:33). Christians are to live by faith.

What about paying tithes to a corrupted organization? Did Jesus Christ say anything about this? Indeed, He did! In Jesus' day, the religious system was corrupt (Matt. 23).

Approximately thirty years later, Josephus (born 37 A.D.)—a Levite of the priestly class, a Pharisee—wrote of Ananias the high priest, stating that he ". . . had servants who were very wicked, who joined themselves to the boldest sort of the people, and went to the threshing-floors, and took away the tithes that belonged to the priests, by violence, and did not refrain from beating such as would not give these tithes to them. So also other high priests acted in the like manner . . . without any one's being able to prohibit them: so that priests that of old were wont to be supported with those tithes died for want of food" (*Antiquities of the Jews*, xx, ix, sect. 2).

Jesus was the Melchizedek who received tithes from Abram. He could have asked for tithes, but He didn't. He, like the ministers He sent, freely gave of Himself in service, preaching the gospel, healing the sick, casting out demons. Melchizedek did not ask tithes of Abram. Abram freely gave them because he wanted to. This is God's way.

Corruption by some, today, does not negate the law of tithing. Just as the man from Baal-shalisha determined who was a man of God (II Kings 4:42); today the servant of God must do the same thing. Matthew 7:15–23 is a most significant warning by Jesus Christ. You must properly determine God's true servants. Jesus allowed the people to pay tithes to a corrupt Levitical priesthood in His day! But those who do know better are under a greater responsibility (Luke 12:47–48). We are commanded to respect the true ministers of God (I Thess. 5:12). It is a responsibility for all to know to whom they are paying their tithes. A true minister will not knowingly spend God's money wrongly.

The very life, death and resurrection of Jesus Christ is related to tithing. If Jesus Christ is not resurrected and alive today, our faith is vain. We are still in our sins and we face the penalty of eternal death (I Cor. 15:7, Rom. 6:23). But through Christ, all shall be made alive, ". . . Christ the firstfruits; afterward they that are Christ's at his coming" (I Cor. 15:22–23). Christ is the firstfruits of the resurrected, glorified spirit-beings, represented by the wavesheaf offered after the Sabbath during the Days of Unleavened Bread. Those who are Christ's are also a part of the firstfruits, but are to be resurrected at His coming. They are represented by the Feast of Firstfruits, Pentecost (Jas. 1:18, Rev. 14:4, Ex. 23:16). The vast majority of humankind has never known God. Their day of salvation will come after the Millennium. They are represented by the Last Great Day.

Jesus Christ is the firstborn of many glorified, resurrected brethren (Rom. 8:11, 29–30, Rev. 1:5, Col. 1:15, 18, Acts 26:23). And just as the firstfruits are the first part of the tithe, both Christ and those to follow are sacred and holy to God (Rom. 11:16).

The firstborn, firstfruits, and tithes belong to God (Ex. 13:2, Lev. 27:30). So do Christ and the resurrected saints. If the law of firstfruits, firstborn, and tithing is not binding upon the Christian—then Jesus Christ, the resurrection of the dead, and eternal life in service to God mean nothing. Unless there is, and continues to be, the law regarding firstfruits, the Bible analogy of Christ and the saints' being the firstfruits is meaningless.

Apostle Paul and the New Testament Church Substantiate Continuance of the Tithing Law

As one exhaustively studies the Scriptures, it becomes clear there is no abrogation of tithing in the New Testament. On the contrary, there is a substantiation of it.

After the day of Pentecost, 31 A.D., the new Spirit-begotten Christians liberally contributed to God's Work: Acts 2:41–47, ". . . all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need."

Immediately thereafter, Peter and John went into the Temple and were met at the door by a lame beggar. Recognizing their duty to give alms but having neither silver nor gold, they gave such as they had, commanding him in the name of Jesus Christ, to walk (Acts 3:1–11).

Later persecution did not diminish the zeal of the Christians. ". . . the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common" (Acts 4:32).

Barnabas, a Levite of Cyprus, sold a field and brought the money to the apostles, no doubt provoking the zeal of many of the faithful. Ananias and Sapphira sold a possession, but kept back part of the money, attempting to deceive the Apostle Peter that they had given all. Peter made it clear such wholesale giving was not compulsory, but that lying was a serious matter (Acts 4:36; 5:1–11).

In Acts 6, an account is given of seven men chosen to distribute alms to the widows. This certainly shows the importance of caring for the poor and needy, for these seven were appointed by the laying-on of hands. Two of them, Stephen and Philip, soon performed mighty works of preaching.

Peter and John were approached by Simon the sorcerer (Acts 8), who offered money to receive the power of an apostle. Peter's answer was, "Thy money perish with thee, because thou hast thought that the gift of God may be purchased with money" (Acts 8:20). A minister must not receive money as a bribe and he must not be guilty of seeking filthy lucre. This was a problem of the sons of Samuel (I Sam. 8:1–3). The New Testament frequently repeats this warning to the ministry (I Tim. 3:3, 8, Titus 1:7, I Pet. 5:2). This clearly shows that the ministry would be receiving significant amounts of money. They were to be judicious and careful in discharging that responsibility.

A Christian is to be known by his "good works" (Matt. 5:16). The Bible defines what "good works" are. In Acts 9:36–43, the account is given of Tabitha, a woman full of good works and almsdeeds. She clothed and cared for many widows and poor. Through Peter she was raised to life again so she could continue her good works.

There is the example of the Roman centurion, Cornelius, ". . . A devout man, and one that feared God with all his house, which gave much alms to the people, and prayed to God alway" (Acts 10:1–2). Through him, God opened the door of the gospel to the Gentiles. God told him, ". . . Thy prayers and thine alms are come up for a memorial before God" (vs. 4). He was a proselyte—a devout man. He tithed. But for what was he commended? For his prayers and alms. Alms were above and beyond tithing (Luke 17:10).

Warned by prophets such as Agabus of an approaching drought, ". . . the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judaea: such also they did, and sent it to the elders by the hands of Barnabas and Saul" (Acts 11:29–30; 12:25).

Care and concern for the poor and needy is significantly emphasized in the New Testament (Matt. 25:35, Luke 3:10–11, Heb. 13:16, I John 3:17–18, Jas. 2:15–16, III John 5–6, Rom. 12:6–8, 13, Luke 14:12–14, Jas. 1:27, Luke 6:38, II Cor. 9:6–9). When Paul and Barnabas were sent to the Gentiles, they were told to remember the poor, the very thing Paul was zealous to do (Gal. 2:9–10). Paul practiced the giving of gifts and offerings (Acts 24:17). He acted as the agent for other saints in the distribution of alms to the poor and needy (Rom. 15:25–28, I Cor. 16:1–3).

The law of tithing is not restated in the New Testament. Yet, its application is made abundantly clear.

- (1) In I Corinthians 9:1–22, Paul stated the shepherd has the right to eat of the flock according to the law (vs. 8).

To which law was he referring?

The tithing law! Some who had preached in Corinth were reaping physical remuneration, but Paul did not choose to use this power [authority] on the Corinthians. By foregoing personal remuneration, Paul did not give up his right to "live of the gospel." Those Levites who ministered the holy things in the Temple had, by God's Law, the right to live, or eat, of the things of the Temple—the tithes and offerings. So, likewise, Jesus Christ has ordained that those whom He sends to preach the gospel should "live of the gospel" (I Cor. 9:14). What was it that the Lord ordained? That each give as much or as little as he pleased? Then there would be no reason for an ordinance. Just as God has ordinances regarding the usage of our time (His Sabbaths and Holy Days), so He has specific ordinances respecting the tenth of our substance (compare Matt. 10:10, Luke 10:7).

Others were being supported by the Corinthians for their preaching, but Paul elected not to do so. Why? So he would have a better reward for preaching the gospel freely—without charge—and could not be accused of desiring filthy lucre. By not receiving this support, he could gain more through the example. We are still under the law—under the law to Christ (vs. 21). There is no abrogation of God's Law. But to gain those who were weak and not knowledgeable of God's Law, Paul became weak as a servant, refusing financial support so he could save some who might be otherwise offended. Paul recognized the weaknesses of the Corinthians, giving time for growth and understanding. The Corinthians misconstrued his purpose. Later Paul was forced

to state, "For what is it wherein ye were inferior to other churches, except it be that I myself was not burdensome to you? forgive me this wrong" (II Cor. 12:13).

Upon this young and weak Church, Paul did not use his authority. But later, to the Hebrews, Paul did freely talk about tithing (Heb. 7).

- (2) Galatians 6:6–7 also demonstrates that support of the ministry is not voluntary, but an obligation for believers: "Let him that is taught in the word communicate unto him that teacheth in all good things. Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap." The King James is not clear here. The Moffatt renders the passage, "Those who are taught must share all the blessings of life with those who teach them the word. . . ." *The Living Bible* is even more explicit, "Those who are taught the word of God should help their teachers by paying them." The verses preceding Galatians 6:6–7 show how those stronger spiritually are to help those overtaken in a fault, bearing one another's burdens, at the same time realizing ". . . every one will have to bear his own load of responsibility" (vs. 5, Moffatt). In the original Greek, vs. 6 begins with "but." But, we are told, we must not stop thinking of others; instead we should share God's physical blessings of life with those God has sent to teach us. It is everyone's responsibility to know and recognize who God's ministers are. "So then, as we have opportunity, let us do good to all men, and in particular to the household of the faith" (vs. 10, Moffatt).

In I Corinthians 9:11–14, Paul speaks of sowing and reaping. Ministers sow spiritual things among those they teach while they have the power to reap physical things from those who are taught. Galatians 6:6–7 is saying the same thing—speaking to those who are taught. Men reap blessings as a result of their work of life ('sowing'). If men sow only to their flesh, they will eventually reap the corruption of death. But if, along with keeping all of God's Law, they share with those who teach them, giving what that law requires, they will lay up spiritual treasures in heaven (Matt. 6:19–21). By sowing to the Spirit, they shall reap life everlasting (Gal. 6:8). Some are weary in well-doing (vs. 9). They consider God's tithing law a burden, but the reaping of eternal life will come, if we do not falter. One is not judged according to another person's financial obligation to God. ". . . let every man prove his own work, and then shall he have rejoicing in himself alone, and not in another" (vs. 4). God's Word tells us what to do, and we must bear our own responsibility in this matter.

- (3) Romans 15:26–27 refers to the contribution made by Gentile Christians of Macedonia and Achaia (Greece), to the poor saints at Jerusalem. ". . . For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal things." Certainly, the Grecians had an obligation to help out poor Jewish saints at Jerusalem. Because God's Word was committed to the Jews (Rom. 3:1–2), Christianity originated from Jerusalem. It was in reality, both historically and

spiritually, a "Jewish religion." The poor saints had contributed much in spreading that way of life. They were to be helped in time of need. The principle of providing physical things for those who render a spiritual service, applies to the ministry also.

- (4) Philippians 4:15–19 demonstrates that Paul did receive financial support from the Church of God at Philippi: "And you Philippians yourselves know that in the beginning of the gospel, when I left Macedonia, no church entered into partnership with me in giving and receiving except you only; for even in Thessalonica you sent me help once and again [footnote: 'Other ancient authorities read money for my needs']. Not that I seek the gift; but I seek the fruit which increases to your credit. I have received full payment, and more; I am filled, having received from Epaphroditus the gifts you sent, a fragrant offering, a sacrifice acceptable and pleasing to God. And my God will supply every need of yours according to his riches in glory in Christ Jesus" (RSV).

Though Paul was in bonds at Rome, the Philippians were continuing to support him financially.

- (5) II Corinthians 11:7–9 and II Thessalonians 3:6–15 reveal additional facts as to why the Apostle Paul did not take support from the Church at Corinth. The problem in Paul's day was false ministers and corruption in God's Church. His letters continually warned the brethren to beware of "evil workers" who were ". . . the enemies of the cross of Christ: Whose end is destruction, whose God is their belly, and whose glory is in their shame, who mind earthly things" (Phil. 3:2, 18–19). There were ministers who did desire a gift, in contrast to Paul (Phil. 4:17). They desired financial support from the brethren while, in reality, their "god" was their own belly.

Paul commanded those in Thessalonica to withdraw themselves from every brother who walked disorderly. He was an example for them to follow. "Neither did we [Paul, Timothy, and Silvanus, II Thess. 1:1] eat any man's bread for nought; but wrought with labour and travail night and day, that we might not be chargeable to any of you: Not because we have not power [authority], but to make ourselves an ensample unto you to follow us" (II Thess. 3:8–9). Again, the reminder is given not to neglect the obligation to support the ministers and the poor. "But ye, brethren, be not weary in well doing" (II Thess. 3:13, coupled with Gal. 6:6, 9). Those who would not cease eating the bread of others and who would not work, were not to be fellowshipped with but admonished as brethren (II Thess. 3:14–15).

Notice that Paul, Timothy, and Silvanus had the power (authority) to forbear working (I Cor. 9:6, II Thess. 3:9). But because some ministers took pay under false pretenses, and certain brethren solicited alms but would not work at all, Paul and the others did not use this power. Brethren were reminded not to be weary or slack in their

obligation to support the ministry. But these leading, faithful ministers set an example of service by receiving remuneration from Philippi instead. In this way, lazy false ministers and false brethren would have their true motives exposed.

Even with Paul's demonstration of sincerity and truthfulness, many brethren still allowed themselves to be deceived by false ministers. In II Corinthians 11, Paul speaks to the Corinthians "foolishly" even, in order to point out a most significant lesson (vv. 1, 17, 21). The entire theme of II Corinthians 11 is a warning against false ministers, as well as Paul's defense for his actions in being a faithful minister. In verses 7–9, Paul asks the question: "Did I commit a sin in abasing myself so that you might be exalted, because I preached God's gospel without cost to you? I robbed other churches by accepting support from them in order to serve you. And when I was with you and was in want, I did not burden any one, for my needs were supplied by the brethren who came from Macedonia. So I refrained and will refrain from burdening you in any way" (RSV).

Why did Paul do this? Not because he didn't love the Corinthians. But ". . . in order to undermine the claim of those who would like to claim that in their boasted mission they work on the same terms as we do" (vv. 11–12, RSV). By not taking support from these Corinthians, Paul was showing the hypocrisy of certain ministers. They would not preach, except for the money. To Paul, it didn't matter. He was sent by God.

The key is that, in Paul's ministry, there were lean financial periods. Paul and the other faithful ministers made the necessary sacrifices to continue preaching the gospel (II Cor. 11:7–9, Phil. 4:10–13). It meant going without, though continuing their work, until the needed help came from Macedonia. The false ministers were not willing to make this kind of sacrifice. They had to have immediate remuneration from the Corinthians.

Paul had perhaps made the Corinthians feel inferior by not taking support from them. He asked them to forgive this "wrong" (II Cor. 12:13). As he said, ". . . I seek not yours, but you . . ." (vs. 14). None of the ministers Paul sent to Corinth took support from them, either (vv. 17–18). Paul was not excusing himself, but as he said, ". . . we do all things, dearly beloved, for your edifying" (vs. 19). Paul, and the other ministers with him, had the power to forbear working and be supported by the brethren. But in the case of the Corinthians, for their own good lest they be offended, he did not use this power.

Paul was truly an example of fulfilling Christ's instruction in Matthew 20:25–28, God's ministers must be the greatest servants in the Church. Paul's life proved he was a true minister of God. "Let a man so account of us," the Apostle Paul wrote, "as of the ministers of Christ, and stewards of the mysteries of God. Moreover it is required

in stewards, that a man be found faithful. . . . Even unto this present hour we both hunger, and thirst, and are naked, and are buffeted, and have no certain dwellingplace; And labour, working with our own hands: being reviled, we bless; being persecuted, we suffer it: Being defamed, we intreat: we are made as the filth of the world, and are the offscouring of all things unto this day" (I Cor. 4:1–2, 11–13). Certainly, no one could ever accuse the Apostle Paul of preaching for money!

As a result of his character, people responded. Through his ministry, lives were changed. He wrote to the Galatians, ". . . for I bear you record, that, if it had been possible, ye would have plucked out your own eyes, and have given them to me" (Gal. 4:15). Paul served the people; as a result, they responded with wholehearted support of his ministry. This is God's way.

- (6) I Timothy 5:17–18 demonstrates that elders are to receive financial benefits from the flock they serve. Translated literally, this passage reads: "Let the elders who take the lead well be counted worthy of double honor, especially those laboring in word and teaching, For the scripture says, You shall not muzzle an ox treading out corn, and worthy is the workman of his hire" (see *Englishman's Greek New Testament*, p. 545).

The word translated "honor" is the Greek word *timee*. Moffatt renders this word "remuneration." This is a meaning of *timee* where it is translated "price," referring to a sum of money (Matt. 27:6, 9, Acts 4:34; 5:2–3; 19:19). It also means "respect" (John 4:44, I Pet. 3:7, I Tim. 1:17). I Timothy 5:18 clearly shows that verse 17 is talking about sustenance and support. Just as an ox treading corn is allowed to eat of the corn, and as a laborer receives wages, so the elders likewise are worthy of: 1) respect, and 2) remuneration.

Why should a faithful minister be so honored? Because of his service. Epaphroditus is an example of a minister who served. He served the people and the Apostle Paul. Paul wrote the Philippians, "Receive him therefore in the Lord with all gladness; and hold such in reputation [margin: "honor," from *entimos*, a form of *timee*]: Because for the work of Christ he was nigh unto death, not regarding his life, to supply your lack of service toward me" (Phil. 2:29–30). Epaphroditus served selflessly at a time when it was said, "For all seek their own, not the things which are Jesus Christ's" (Phil. 2:21).

Thus far, it has been demonstrated that because of greediness of false ministers, Paul's letters did not emphasize financial support to the ministry. But when he wrote to the Jewish Christians, in the book of Hebrews, he made it clear that tithing was still in force. Hebrews 7 leaves no doubt. Tithing is binding upon Christians. This chapter contains the proof that God's tithing law does continue.

Hebrews 7 Proves Tithing Is Binding for Christians

Hebrews 7, on the subject of tithing, is a chapter almost forgotten. As has been explained, Leviticus 27:30 states the tithe was the Lord's tithe, not the Levite's. For a time, God gave the children of Levi all the tithe in exchange for their work of service (Num. 18:21). But the tithe has always been God's, and should be given only to those faithfully continuing His service—the Work of God.

Jesus Christ, Melchizedek, has always had the power and authority to receive tithes. After His resurrection, Jesus said, "All power is given unto me in heaven and in earth" (Matt. 28:18). For a time, as a physical human being, Christ emptied Himself of His glory and power (Phil. 2:6–11). Both before and after, Jesus had all power and authority. Melchizedek, as "king of Salem [peace]," did receive tithes from Abram (Gen. 14). Then He gave the tithes to the Levites. Hebrews 7 shows, with the end of the sacrificial system, this power, this part of the law—was transferred back to Christ.

Tithing, as a law, remains the same. It is inviolate, unchanging. But the administration under the Old Covenant has given way to the New Covenant, with the administration of righteousness. Levites were a physical priesthood, or ministry. The right to receive tithes was theirs as long as they continued the physical service of God. God's Law specified that they should be paid tithes. Jesus said so (Matt. 23:23). So did the Apostle Paul (Heb. 7:5). They received this right as a result of inheritance, under the old administration.

But what is the situation under the administration of the New Covenant? Tithing remains, but is administered differently. Jesus Christ is the only member of the Melchizedek priesthood. He is the High Priest, in heaven (Heb. 4:14). Yet, He has a work on this earth. He has called a group of Spirit-led individuals to assist Him in carrying out His Work. The ministry was ordained to perfect and edify the saints to do ". . . the work of the ministry . . ." (Eph. 4:11–13). God's true ministers, as guided by Jesus Christ, the Head, have the authority (power) to abstain from normal work and to be supported by the brethren in their work of the ministry—supported in the same manner as the physical Levites, by tithes (I Cor. 9:4–14). But there is a difference in administration under the New Covenant.

Hebrews 7 clearly states the tithe has been transferred back to Christ (vv. 5–12). He administers it directly through His Spirit. He uses it in His Work. Under the New Covenant, men do not have the right to receive tithes as a result of inheritance. Instead, we see Jesus Christ, and faithful ministers and brethren of His Church performing a spiritual work of changing lives. And Jesus Christ administers the tithes of His people for the work of His body. The new administration of the tithing law is more binding than the physical letter. It is a spiritual administration.

Melchizedek (Christ) has been a priest continually (Heb. 7:3). He was, and is, so great in power that Abraham gave him the tenth of the spoils (vs. 4). Yet, sons of Levi, descended from Abraham, have a commandment to take tithes of the people according to the law (vs. 5). But one greater than Abraham, not descended from Levi, received tithes from Abraham (vv. 6–7). Here (in Paul's day), mortal men received tithes, but there (in Abraham's day) Melchizedek received tithes (vs. 8). Thus Levi, who received tithes, actually paid tithes while he was yet unborn, through Abraham his father (vv. 9–10).

Perfection could not come through the priesthood of Aaron. Therefore, there was the necessity of another priest after the order of Melchizedek (vs. 11).

Perfection could not come by the physical system of sacrifices, the "carnal commandments" (vs. 16) of ". . . meats and drinks, and diverse washings, and carnal ordinances, imposed on them until the time of reformation" (9:10). That ". . . law made nothing perfect, but the bringing in of a better hope did . . ." (7:19). To bring in perfection, Christ (Melchizedek) came in the form of a human being; led a perfect, sinless life as our example, and died in our stead—once and for all (10:10).

Therefore, the priesthood and the law of tithing relating to that priesthood have been transferred from Levi to Melchizedek. We are now under the law to Christ (I Cor. 9:21). There is a change—a transfer—regarding the one to whom we pay our tithes. There is a change in the priesthood and the law that accompanies it. Hebrews 7:12 in the King James states, "For the priesthood being changed [Greek: *metatitheemi*], there is made of necessity a change [Greek: *metathesis*] also of the law." Have God's laws been changed, abolished? By no means!

So, for a time, Christ gave the tithes to the Levites; but then He transferred them back to Himself. Because He is our High Priest, there is a change in the priesthood. And, of necessity, there is also a change in the law. What law? Hebrews 7:1–10 has just expounded the law of tithing, ". . . a commandment to take tithes of the people according to the law . . ." (vs. 5). Regardless of whatever else the term "law" may refer to, the transfer of the law includes the law of tithing! Unless this is true, the entire analogy of the first ten verses is meaningless! But our High Priest has "an unchangeable priesthood" (Heb. 7:24) which will never be removed, never transferred again.

The laws concerning the priesthood and tithing, have not been done away. They have been transferred! There is now an eternal, ever-living priesthood, and there is a change in administration of the laws involving the priesthood. Though Jesus sprang from the tribe of Judah, He is a priest forever after the order of Melchizedek (Heb. 7:14–17).

Hebrews 7 stands as a monument to the unalterable, eternal priesthood of Christ and the spiritual laws of God, especially that of tithing. It is a law which did not begin with the

Levitical priesthood, nor did it end with them. Tithing is a law still in force today, just as certain as Jesus Christ is our High Priest (Heb. 4:14).

Conclusion

It is clear, from what has been presented, tithing was known and practiced from the beginning of man's creation. Cain's sin was his refusal to properly honor God by "rightly dividing" that portion which belonged to God. He withheld God's dues.

Abraham, the father of the faithful, freely tithed the spoils of war. His faithful obedience with regard to tithing, far from being a one-time act, is indicative of the pre-existence of the law of tithing. Abraham knew what was acceptable to God, because he knew God's Law (Gen. 26:5).

Jacob continued in the knowledge of God's law of tithing. He did not "make a deal" with God—that is, obedience to the tithing law in return for blessings received. He asked God to protect him and promised, as a result, he would be obedient to God in all things.

God owns all, He could not give to the Levites what He did not possess. For their service, they were given ". . . all the tenth [tithe] in Israel for an inheritance . . ." (Num. 18:21). God gave them, for a limited time, that which was His.

The history of Israel reveals there were few times God's people, as a whole, obeyed the law of tithing. During those times, when reformations were accomplished by righteous kings, tithing was restored and the priests and Levites taught Israel the Law of God. When the priests and Levites could devote their full energies to teaching the Law, unencumbered by material pursuits, the people were greatly blessed. When tithing was not practiced and the laws of God not taught, great curses befell the people of Israel.

Jesus Christ taught tithing. So did the Apostle Paul. Paul tells us the priesthood has been transferred from Levi back to Melchizedek. This transfer includes the law of tithing. God's true ministers today are the ministers of the New Testament. Jesus Christ is the High Priest. Christ gave the tithes to the ministers of the New Testament. Christians are to live by every word of God (Matt. 4:4). What is revealed in the Old Testament, concerning tithing, contains the guidelines and examples for us to follow in the New Testament. While Paul had the "authority" to take tithes "as the other apostles," he did not choose to do so at Corinth because of their specific problem. However, he took tithes from other churches.

Regarding the law of tithing, Christians today are under a spiritual administration. As Abraham and Jacob voluntarily tithed because of attitude of heart and mind, so do Christians today. God knows who are His, and He lays it upon the hearts of those who truly desire to

live by every word of God, to freely give as they freely receive of God's precious Truth. They know God ". . . loveth a cheerful giver" (II Cor. 9:7). As Jesus stated, they know they should ". . . Render . . . unto God the things that are God's" (Matt. 22:21). They know the unprofitable servant does only what is commanded of him. The tithe is merely the minimum effort. When one goes beyond what is required of him he is truly a profitable servant.

The true Christian knows Jesus has not forsaken His true disciples or His true ministers. He knows there will be that faithful group doing God's Work when Christ returns (Matt. 24:45–46). The true Christian will seek to find that group of true believers. He will cling to and support it. He knows he has a vital part in maintaining the continuity of God's Truth, in an evil world of sin and disbelief.

So many have forgotten that the tithe is holy unto the Lord. Bridging arbitrary spans of time has little to do with what makes anything holy or unholy. How can the mere transition from what is commonly called "Old Testament times" to what is more favorably termed "New Testament times" render unholy that which is holy? Regardless of the virtue of Christian giving, it can never alter or change the decrees of God. Tithes are holy. They belong to God. You are responsible for paying them. Also, you are responsible for determining to whom they should be paid. No place, in all the Bible, can one text be found to support the concept they were instituted for a specific period of time. They are not a part of the "carnal" concepts imposed for a limited time. That which is carnal cannot be holy. The tithe is holy—not carnal. Spiritual things are indestructible. They are eternal. If not, then you have no hope of everlasting life.