

Tithing

Around the world many people have been confused by this subject, which is vitally important to the conduct of God's Church and the commission which God gave it. Mark 15:16, *'Go you therefore into all the world and preach the gospel to everyone.'*

The subject is complicated. No one can be 100% dogmatic about the subject of tithing – there is just not enough evidence about how it was originally carried out in Israel. The various references in the Bible can seem to be confusing, sometimes contradictory, and there is the question of the Old and New Covenants. Worse still, some greedy, avaricious ministers have taken advantage of this to abuse God's people to the point of theft from the poor, quite despicable conduct from those who should know better. Today, we will examine the subject from the scriptures, **after which each should draw their own conclusions.**

First. As it is stated in our Statement of Beliefs on this website, tithing is a private and personal thing between the individual and God – not something ever to be policed by the ministry, as has occurred sometimes in the past. It is however, a biblical principle and method of worshipping our Creator, without any doubt! Genesis 14:18-20, *'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.'* Leviticus 27:30, *'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.'* Numbers 18:20-21, *'And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. 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.'*

God wants all of us to enjoy health and prosperity – to live a happy and contented life, 3John:2, *'Beloved, I wish above all things that thou mayest prosper and be in health, even as thy soul prospereth.'* He tells us in His word that all the earth is His, Deuteronomy 10:14, *'Behold, the heaven and the heaven of heavens is the LORD'S thy God, the earth also, with all that therein is.'* Psalm 50:10, *'For every beast of the forest is mine, and the cattle upon a thousand hills.'* We then, should not see ourselves as owners of lands and possessions, but the richer we are, the more difficult that becomes, Luke 18:18, *And a ruler asked him, "Good Teacher, what must I do to inherit eternal life?"* 20-25, *You know the commandments: "Do not commit adultery, Do not murder, Do not steal, Do not bear false witness, Honor your father and mother."* *And he said, "All these I have kept from my youth."* *When Jesus heard this, he said to him, "One thing you still lack. Sell all that you have and distribute to the poor, and you will have treasure in heaven; and come, follow me."* *But when he heard these things, he became very sad, for he was extremely rich. Jesus, seeing that he had become sad, said, "How difficult it is for those who have wealth to enter the kingdom of God! For it is easier for a camel to go through the eye of a needle than for a rich person to enter the kingdom of God."*

It's very hard for a rich man to put his hope in God's Kingdom, because God has quite different values. God gives to us freely and would have us learn to be more like him. It is not possible to out-give God, Luke 18:29-30, *And he said to them, "Truly, I say to you, there is no one who has left house or wife or brothers or parents or children, for the sake of the kingdom of God, who will not receive many times more in this time, and in the age to come eternal life."* He gives us trusteeship over material things *for a while* so that we might have the chance to develop His kind of character. Remember the parable about the man who built bigger barns for all his goods – enough for many years he thought! Luke 12:20, *But God said to him, "Fool! This night your soul is required of you, and the things you have prepared, whose will they be?"*

We have the chance to worship God when He has prospered us, by giving a tenth to recognise His sovereignty and ownership over all. If God has blessed us – provided for all our needs, like Jacob, we owe Him true worship, Genesis 28:20-22, *‘Then Jacob made 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 clothing to wear, so that I come again to my father’s house in peace, then the Lord shall be my God, and this stone, which I have set up for a pillar, shall be God’s house. And of all that you give me I will give a full tenth to you.”’*

That worship, even the New Covenant indicates, may well include tithing, Matthew 6:20-21, 33, *‘But lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also. But seek first the kingdom of God and his righteousness, and all these things will be added to you.’* Hebrews 7:9-12, *‘One might even say that Levi himself, who receives tithes, paid tithes through Abraham, for he was still in the loins of his ancestor when Melchizedek met him. Now if perfection had been attainable through the Levitical priesthood (for under it the people received the law), what further need would there have been for another priest to arise after the order of Melchizedek, rather than one named after the order of Aaron? For when there is **a change in the priesthood, there is necessarily a change in the law as well.**’* This chapter in Hebrews tells us that the Levites have been replaced in God’s service by Jesus Christ. He is our only High Priest today, and He gave His Church a great responsibility as we saw at the beginning. God raised up His church so that His faithful people can combine together to enable a greater, two fold evangelistic work to take place. The first could well be wasted without the second. I say twofold then, because we all understand that the Church is important as a tool in preaching the gospel to the world, but its second and no less important role is found in Ephesians 4:11-12, *‘And he gave the apostles, the prophets, the evangelists, the shepherds and teachers, to equip the saints for the work of ministry, **for building up the body of Christ.**’*

God set within His Church gifts to enable its perfect functioning and edification – its teaching of God’s people in the way of our Lord, a vital part of its commission, and as the following scriptures indicate, *may* be supported by the tithe. Galatians 6:6, *‘Let the one who is taught the word share all good things with the one who teaches,’* and 1 Corinthians 9:11-14, *‘If we have sown spiritual things among you, is it too much if we reap material things from you? If others share **this rightful claim** on you, do not we even more? Nevertheless, we have not made use of this **right**, but we endure anything rather than put an obstacle in the way of the gospel of Christ. Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? **In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.**’*

Now the important thing in that teaching, is that it must be directly from the scriptures, but first let us recognise that though God and His character never changes, from time to time He does make changes to the lesser points of His Law, because of the circumstances in which His people find themselves.

Let’s notice an example in Exodus 13:2, *“Consecrate to me all the firstborn. Whatever is the first to open the womb among the people of Israel, both of man and of beast, is mine.”* God chose all the firstborn in Israel to be Holy and serve Him, but later He saw fit to substitute the tribe of Levi because their numbers had become almost the same, as Numbers 3:12-13 reveals, *“Behold, I have taken the Levites from among the people of Israel **instead of every firstborn** who opens the womb among the people of Israel. The Levites shall be mine, for all the firstborn are mine....”*

The scriptures where we read about the tithe in Leviticus and Numbers, applied to Israel in its wanderings in the wilderness, when they had very little in the way of agriculture to tithe upon. When they reached the Jordan, before they crossed into the Promised Land of milk and honey, there was a re-giving of God’s Law in Deuteronomy, and adjustments made, distinct, but significant changes.

Firstly, Leviticus 17:3-4 had stated that all animals to be killed, even for food, were, in the wilderness, to be killed as peace offerings at the Tabernacle, then the flesh could be taken home and eaten. *“Speak to Aaron and his sons and to all the people of Israel and say to them, This is the thing that the Lord has commanded. If any one of the house of Israel kills an ox or a lamb or a goat in the camp, or kills it outside the camp, and*

does not bring it to the entrance of the tent of meeting to offer it as a gift to the Lord in front of the tabernacle of the Lord, bloodguilt shall be imputed to that man. He has shed blood, and that man shall be cut off from among his people.’ That worked fine while all the tribes were gathered near the Tabernacle, but now they were to spread out over Israel, permission was given more suited to their new life over Jordan. Deuteronomy 12:15, *“However, you may slaughter and eat meat within **any of your towns**, as much as you desire, according to the blessing of the Lord your God that he has given you. The unclean and the clean may eat of it, as of the gazelle and as of the deer.”*

Notice also verses 17-18, *‘You may **not eat within your towns the tithe** of your grain or of your wine or of your oil, or the firstborn of your herd or of your flock, or any of your vow offerings that you vow, or your freewill offerings or the contribution that you present, **but you shall eat them** before the Lord your God in the place that the Lord your God will choose, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your towns. And you shall rejoice before the Lord your God in all that you undertake.’* Now, it seems, *the tithe may be used to celebrate God’s feasts* and also must be shared with the Levite in their own home area, to enable him to celebrate too, in the Festival seasons.

Now that is quite a big change and we need to understand why. In Numbers 26 the numbers of the various tribes are provided. In total, the males over 20 years old of the 11 tribes added up to just over 600,000 – Numbers 26:2 and 51. *“Take a census of all the congregation of the people of Israel, **from twenty years old and upward**, by their fathers’ houses, all in Israel who are able to go to war.”* ... *‘This was the number of the people of Israel, 601,730.’* The number in the tribe of Levi is counted differently though, verse 62 – 23,000 males *from one month old.* *‘And those listed were 23,000, every male **from a month old and upward**. For they were not listed among the people of Israel, because there was no inheritance given to them among the people of Israel.’* To relate these two separate totals correctly, we would need to count the males in the 11 tribes from one month old, also. Because of Numbers 14:29 (*‘your dead bodies shall fall in this wilderness, and of all your number, listed in the census **from twenty years old and upward**, who have grumbled against me.’*) we know that amongst the tribes as they crossed the Jordan into Israel, except for Moses and the few, no-one was older than 60. (3x20).

So, to estimate the number of the 11 tribes, *including those from one month old* we would therefore need to add one third to 600,000, making 800,000 males. Now that the numbers can be compared, we see that number is **34 times bigger** than the tribe of Levi! If the 11 tribes each gave **one tenth** of their income to Levi, Levi would become **over 3 times** richer than everyone else!

It seems God did not want one tribe to be so advantaged, lest they feel superior to the others, so a change was made. The Levites would receive most of the tithe only in the *third* year – Deuteronomy 14:28-29. *“**At the end of every three years** you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, **because he has no portion or inheritance with you**, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.’* Notice it says here that Levi has no inheritance, just as it says regarding helping them at the Feast. That would not be true if Levi **also** had a quite separate **extra tenth!**

In the third year then, people could not use their tithe at the Feast (they would have to prepare). They saved it at home to provide for their local Levites, the stranger, the fatherless and the widow, but as we saw previously, when people attended the Feast normally, they also shared their tithe with the Levite. The Levites did not need to save up for the Feast days because the other tribes were to share their tithe with them – a big saving. The Levites also received part of the sacrifices offered at the Temple while they worked there, as well as equal shares in the firstfruit harvest offerings of the people, Deuteronomy 18:1-5, *“**The Levitical priests, all the tribe of Levi, shall have no portion or inheritance with Israel. They shall eat the Lord’s food offerings as their inheritance. They shall have no inheritance among their brothers; the Lord is their inheritance, as he promised them. And this shall be the priests’ due from the people, from those offering a sacrifice, whether an ox or a sheep: they shall give to the priest the shoulder and the two cheeks and the stomach. The firstfruits of your grain, of your wine and of your oil, and the first fleece of your sheep,***

you shall give him. For the Lord your God has chosen him out of all your tribes to stand and minister in the name of the Lord, him and his sons for all time.’ In total, these rules ensured that Levi was well paid, but not overly advantaged. The Levites themselves also tithed on their income from the children of Israel, giving it to the **High Priests** for *their* service in the Temple. Numbers 18:26,28, *“Moreover, you shall speak and say to the Levites, ‘When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the Lord, a tithe of the tithe....So you shall also present a contribution to the Lord from all your tithes, which you receive from the people of Israel. And from it you shall give the Lord’s contribution to Aaron the priest.’*

Notice that nowhere do we see mention of anything but one tithe, which, when they moved into Canaan was to be used in different ways in different years. Now it becomes clear why there was no mention of any other tithes in the previous books of the Bible (Genesis to Numbers) – Abraham and the Patriarchs knew nothing of a second or third tithe!

We should recognise too, that the tribe of Levi held almost as much land as the other small tribes, Benjamin and Zebulun. Numbers 35:7 and 4, *‘All the cities that you give to the Levites shall be forty-eight, with their pasturelands .. The pasturelands of the cities, which you shall give to the Levites, shall reach from the wall of the city outward a thousand cubits all around.’* That adds up to almost 200 square miles, enough for each Levite family to have land enough to grow food, milk and dairy products, because their cities were in the best of the land.

Some people have suggested that only those with land tithed, so only farmers should tithe today, but, when you think about it, all of us gain our income from God’s bounty in one way or another, artist, engineer or craftsman. Deuteronomy 16:15, *‘Seven days shalt thou keep a solemn feast unto the LORD thy God in the place which the LORD shall choose: because the LORD thy God shall bless thee in all thine increase, **and in all the works of thine hands**, therefore thou shalt surely rejoice.’* This scripture equates increase with ‘all the works of thine hand’. So there must be doubt that only those who make their living from the land should tithe, for we know that God is the owner and sovereign of all the earth!

What did the Levites do to earn the tithe? They served in their home area as scribes and teachers, health inspectors, judges and policemen. Some served in God’s Temple as singers, musicians and priestly assistants, renting out their lands to provide income while at Jerusalem. Deuteronomy 18:6-8, *“And if a Levite comes from any of your towns out of all Israel, where he lives—and he may come when he desires—to the place that the Lord will choose, and ministers in the name of the Lord his God, like all his fellow Levites who stand to minister there before the Lord, then he may have equal portions to eat, besides what he receives from the sale of his patrimony. (until the 7th year, the year of release).*

Israelites who lived outside Israel only paid the Temple tax while in Israel when they visited, Matthew 17:24, *‘When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?”’*

It has been suggested that Deuteronomy 26:12 backs up the idea of a separate extra tithe in the third year, and the King James may give that impression. *‘When you have finished paying all the tithe of your produce in the third year, **which is the year of tithing**, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled.’* Not so the actual Hebrew, which reads *‘when you finish to set aside all of tenth of produce of you in the year, **the third year of the tithe**, then you give to the Levite, to the alien, to the fatherless and to the widow so they may eat in gates of you and they may be satisfied’.*

As you see, this is quite different from what some of us were taught, and some are still being taught today. One COG writer still writes that there are 17 references in the Old Testament to tithes (plural) showing that there are multiple tithes rather than just one, which was of course, COG teaching for many years in HWA’s ‘WCOG’. However, if we go to the trouble of examining all the ‘tithes’ references in the Old Testament and the New, we find that actually almost all are singular (tithe or tenth) and the *only ones* which are plural, are collective references to the tithes of all Israel, which obviously *need* to be plural.

One might ask then why such a false suggestion would be made by any serious Bible student, let alone ministers, unless they were to benefit in some way from the error. It is no coincidence that such churches pay lavish salaries to their 'Presidents' and 'Executives' in their impressive offices and church buildings, their luxury cars and executive jets! Not what we read of about the early Church in the New Testament! No luxury chariots for them, not even Church buildings, much less ornamental sculptures and stately homes!

While the Temple still existed, the people still tithed to the Levites, Matthew 23:23, *'Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.'*

Christ Himself at that time could not receive tithes and was supported by offerings, Luke 8:3, *'and Joanna, the wife of Chuza, Herod's household manager, and Susanna, and many others, who provided for them out of their means.'* However, a change is mentioned in Hebrews 7, under the New Covenant, just as we saw previously occur in the Old Covenant. With the Temple no longer in existence, the Levitical priesthood was replaced by the Priesthood of Melchisedec – who was Jesus Christ, verse 21. *'For those priests were made without an oath; but this with an oath by him that said unto him, The Lord swore and will not change, you are a priest forever after the order of Melchizedek.'* Some claim this chapter is not about tithing and that's true in so far that it is about a superior Priesthood, but verses 8-9 show that Priesthood did receive tithes, and that Priesthood is eternal, so the principle continues under the New Covenant. *'In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives. One might even say that Levi himself, who receives tithes, paid tithes through Abraham.'*

However, they are wrong who claim that a tithe *must* now be paid to God's ministers – that they have replaced the Levites. There is no Bible justification for that. It is Christ who can now receive tithes, but how?

1 Corinthians 12:27, *'Now you are the body of Christ and individually members of it.'* We all comprise the body of Christ and, in addition, we are all Priests! 1 Peter 2:9, *'But you are a chosen race, a royal priesthood, a holy nation, a people for his own possession, that you may proclaim the excellencies of him who called you out of darkness into his marvelous light.'* Revelation 5:10, *'and you have made them a kingdom and priests to our God, and they shall reign on the earth.'*

We are Priests to the world, and as such we can use our tithe in carrying out Jesus Christ's commission to the Church, and to provide for the needs of the poor (Matthew 25). *'For I was hungered and you gave me meat, thirsty and you gave me drink, a stranger and you took me in.'* Moreover, the Apostle Paul tells us that *we can work together as a church to do these things*, and support those who work in God's service, preaching the Gospel and serving God's people, 1 Corinthians 9:9,14. *'For it is written in the Law of Moses, "You shall not muzzle an ox when it treads out the grain." Is it for oxen that God is concerned?.. In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.'*

It's not unusual for some of God's servants to choose to work as Paul did, and provide for themselves, Acts 18:3, *'and because he was of the same trade he stayed with them and worked, for they were tentmakers by trade.'* But, if some labour long in God's service, they will need paying, 1 Timothy 5:17 (Strong's 5092, money paid). *'Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching.'* Jesus told us that all Christians should give to these causes to show where their hearts lie – Matthew 6:19-21,33. *'Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also..... But seek first the kingdom of God and his righteousness, and all these things will be added to you.'*

The Bible teaches that tithes are based upon net increase after deducting what it costs to produce our gross income. In God's Kingdom it is likely that there will be no extra government taxes beyond those mentioned in this article, and it is not appropriate to tithe on what we do not receive in the way of Government

deducted taxes. Each individual case is different and must be decided by each individual, respecting God's word. There is nothing to prevent those God has richly blessed, from giving more! The offerings on God's Holy Days are not tithes, but extra free will offerings, as God has blessed us.

The tithing of the increase of animals is explained in Leviticus 27:32, *'And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD.'* If, for example your increase is 39 lambs in one year then the tithe would be three. If only nine lambs, no tithe is due. Similarly, take out next years seed before the increase of a crop is tithed.

The seventh year in the cycle is called the 'year of release', and you can read about it in Deuteronomy 15, *'Take care lest there be an unworthy thought in your heart and you say, 'The seventh year, the year of release is near,' and your eye look grudgingly on your poor brother, and you give him nothing, and he cry to the LORD against you, and you be guilty of sin.'* (verse 9). This year is left out of the count and the next seven year cycle begins only when the seventh year ends.

While we understand that the tithe is based on our increase from our labours, there comes a time when we retire. Our income then may be a pension from the State or a Superannuation fund. The principle of one tenth may no longer be appropriate if our pension may only provide for our basic living costs. In that case, remember that God never intended the poor to pay but rather to receive of the tithe. Each must examine their own position in the light of their own circumstances.

Today, *we may have recognised* that the word tithe is used many times in both the Old and New Testaments and **the principle established that one tenth of our increase is appropriate in our worship of God.** The scriptures we have seen should determine our actions, recognising too that though the circumstances have changed, the principle seems eternal. Today, nations generally tax their people to provide for the poor, the widow and the orphan, but if they do not, part of a tithe could be used especially for our brethren, and also for the needy. In this way we can lay up for ourselves, treasure in heaven, by giving to do God's work in the preaching of the Gospel and the edification of the Church, and to enable us to keep God's Holy Days. We do all this according to *how* God has blessed us, recognising that our first responsibility is to provide for our own family.

Finally, what if we are scattered brethren, with no church group to support in doing God's work? Then, we could put our tithe aside until we can find suitable use for it according to the scriptures we have read today. That could include personal evangelism, passing on or re-publishing copyright free material such as our articles, and helping anyone who is actively preaching the Gospel and God's way of life *according to the scriptures*. Beware though, of supporting any Church which has departed from the scriptures, lest we participate in its false teaching, and its punishment, 2 John1:10, *'If there come any unto you, and bring not this doctrine, receive him not into your house, neither bid him God speed.'*

If we cannot help financially, we can by our prayers, and don't forget that you can give of your *time* to help the needy, as mentioned in Matthew 25. By doing these things, we emulate our Saviour, and we show God where our heart lies, preparing ourselves for service in His Kingdom.

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