

The Tithe

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Suggested outline:

1. Before Sinai
2. At Sinai
3. After Sinai (including the NT...up to current considerations)

Original question: “The OT Law of the tithe: How it is to be treated in the NT age and is it still in effect today?”

How are we today to understand *the tithe*? Is it a requirement of the moral law of God (and thus binding today) or is it a ceremonial law of the Old Testament... (and therefore not binding today)? Is *the tithe* “a law” or “a guide” through which the faithful says “thank you, God”...expressing their gratitude through their offerings? Has the meaning of the *tithe* changed over the years...or does its significant remain the same for us as it did for the faithful throughout the past? What really is the *tithe* of the OT...and how does it fit Christian living today?

These questions are being asked by many, as it seems that more and more the squeeze is being placed on the pocketbook...and still the opportunities and challenges grow which the Lord lays before us in the church. Since the *tithe* focuses attention on ‘money’, it should not be surprising that there has been confusion and bewilderment on the subject down through the years. The greater the blessing that God gives, the harder the devil works to negate that blessing...and in fact, to use it as a means by which it becomes a ‘god’ in itself. Money represents “worth” in this world; it’s a means of exchange of that which God first has placed before us. Paul warns us: *the love of money is the root of all evil*...it is not the money...but *the love of money* which draws attention away from the love and ways of God. Money indeed represents the blessings which God has so generously entrusted to us...but when greed and lust enter the picture, a cancer develops which eats away at the heart of man to such an extent that he is never satisfied with what he has...but always wants more. When this takes place, attention is placed on that which is the most precious to the heart...and the love and ways of God are placed in the background. In the first Commandment, God instructed us to love Him above all things. Going back to the Garden of Eden, we don’t find this command being directly conveyed to Adam and Eve...but behind every word which God spoke, we feel the authority and majesty which later on, He worded in the Commandment. He was God who created all...and was over all. All belonged to Him!

“*The Lord God took the man and put him in the Garden of Eden to work it and take care of it*” (Gen.2:15). In paradise...in the Garden of Eden...man was to *take care of* that which God created. We have no details as to how this was to be carried out...or of what God expected of man in return. There is no mention of “worship”, or “returning anything to God in appreciation for all that God had done”. In Gen.3:8 we read that Adam and Eve “*heard the sound of the Lord God as he was walking in the garden in the cool of the day*” ...God evidently was very personal and close to Adam and Eve. Although He was God over all, yet He could be heard *walking in the garden* as He approached. He was no mystery...rather He was known and understood. He had created man in *his own image* (Gen.1:27), and consequently man was a reflection of the very

essence of God. The natural knowledge which man possessed was a reflection of the will and ways of God. Adam and Eve didn't need a 'Bible' (or tablets of stone) to know the love and ways of God...this was very much ingrained in their hearts!

After the fall of man into sin, Adam and Eve were driven from the Garden of Eden. Sin now separated them from that closeness which they once had with God. God still remained the same...but man, lost to his own selfishness, now realized the 'curse' which God had placed upon him. The Bible nowhere indicates that Adam and Eve 'forgot' (or lost) everything that they had at creation (and thus now started again at ground "zero")...instead man was separated from God, as *in the sweat of his face he eat his food until he returned to the ground* (Gen.3:19). God by no means relinquished ownership of the earth and turned it over to man...He didn't forsake the earth and man in it...but rather remained the God over all, the Creator and preserver of all things...to whom man was to serve.

As we go on in reading the pages of Old Testament, we see the conflict which now developed as man in his pride and greed, attempted to be a god in himself and take what belonged to God. Instead of recognizing that God was over all...and it was for God that he existed, man began to set his own standards from which life was to rotate. Deep within his heart, he still had the standards which God had established...but gradually those standards were perverted (or forgotten) as pride and selfishness took over...and man became more and more involved in himself.

In Gen.4 we read of the first *offering* directed to God. It did not come from Adam and Eve, but from their first children, Cain and Abel. We read in verse 3: "*In the course of time Cain brought some of the fruits of the soil as an offering to the Lord. But Abel brought fat portions from some of the firstborn of his flock. The Lord looked with favor on Abel and his offering, but on Cain and his offering he did not look with favor. So Cain was very angry, and his face was downcast. Then the lord said to Cain, 'Why are you angry? Why is your face downcast? If you do what is right, will you not be accepted? But if you do not do what is right, sin is crouching at your door; it desires to have you, but you must master it.'*"

In the course of time man brought an offering to the Lord. We have no command from God saying that this (or any offering) was to be given...nor do we have any indication how this *offering* was given to God...if it was on an altar...if it was to be burned...or merely set aside. Many puzzle at why Cain's offering was rejected by God...and Abel's was accepted. Judging from the externals, one takes the *fruits of the soil*...and the other takes the *fat portions* (the best) *from some of the firstborn of his flock.* (Again we must remember that God has not given any written word as to what He expected as a sacrifice...if any!) It would appear on the surface that both Cain and Abel were following the promptings of their own consciences, and giving their "*sacrifice*" to God. What motive was behind their actions, we do not know. We only know what God told Cain: *If you do what is right, will you not be accepted? But if you do not do what is right, sin is crouching at your door; it desires to have you, but you must master it.*"

It is interesting to read how the earliest Greek translation, the Septuagint (which dates back to about 285 B.C) translated these words: "If you did rightly offer, but did not rightly divide, did you not sin? Hold your peace." There have been a lot of suggestions made as to what might have been the sin of Cain as to why his *sacrifice* was not accepted...the closest that we can come to is in the NT book of Hebrews. Here we can well imagine the author of this Epistle, first glancing over his Greek Bible, then writing (by inspiration): "*By faith Abel offered to God a more excellent sacrifice than Cain, through which he obtained witness that he was righteous, God testifying of his gifts; and through it, he being dead, still speaks.*" (Heb.11:4).

Faith was at the core of the sacrifice...even as it was a response from the heart recognizing that God was over all. We have no indication that Cain and Abel offered their sacrifices out of command...or with the idea of somehow easing their conscience and 'atone' for some sins that they had done...but rather, it would be most natural to assume that they offered the sacrifices as a response to that which was deeply seated in their heart. Faith always has reference to that which is not seen...but yet is an act of trusting and committing oneself to that which is already there. Faith is not guess-work...“hoping that somehow God will be pleased!” but rather it is reacting in confidence to a concept which is known. God established the standard...and in faith, Abel met that standard.

Now what was the standard? The Septuagint says: “If you did rightly offer, but did not rightly divide, did you not sin?” Again we see (up to this point) no clue in the Bible as to what this “rightly divide” might mean. Tertullian, in the 3rd century wrote that God rejected the sacrifice of Cain because what he offered, he did not rightly divide...connecting this with the concept of tithing. [Adversus Judaeos, n.2]. Clement of Rome [Ep. ad Corinth. n.4] (1st century) and Iraenaues [Adv. Haeres. bk. 3,34] (2nd century) also quotes Gen.4:7 from this Septuagint reading...“did not rightly divide”. But up to this point, the command concerning *tithes* or *first-fruits* are not mentioned in the Bible! (It is interesting to note though, that from the picture-writings in Egypt, we learn from the earliest times, even pagans considered it unlawful to eat of the new fruit until their god's portion had been divided from the rest. [*The Sacred Tenth* by Henry Lansdell].

The next mention we have in the Bible concerning *sacrifice* is some 1,660 years later as Noah steps out of the ark and *built an altar to the Lord and, taking some of all the clean animals and clean birds, he sacrificed burnt offerings on it.* (Gen.8:20). Here is the first mention of *building an altar, burning the offering of clean animals and clean birds.* (The Hebrew word for “altar” was “*mizbeach*”, meaning “a place of slaughter”). Again we find no written command from God...this was the response of the heart of a man who was *righteous* and *walked with God* (Gen. 6:9). In awesome gratitude, the first thing that he did as he stepped out of the ark was to recognize the greatness of the Almighty God! The way he did it was by offering a sacrifice of *some* (doesn't say 10%) of the *clean animals and birds* (...and we are told God was pleased, Gen.8:21.)

We then have to go ahead in time about 300 years to find the next reference to “sacrifice”...as Abram built altars (one at Moreh at Shechem and another east of Bethel), and *called on the name of Jehovah* (Gen.12:7-8). We have no idea as to what kind of sacrifice was offered from these altars...but we do know that they came from a grateful heart (responding to the grace and promises of God). Abraham build many altars as he moved from place to place...but exactly what sacrifice he offered, we do not know.

It was from Abraham that we find the first mention of the word “*tithe*” in the Bible (Gen.14:20) [around 1900 BC]. As with the concept of ‘building an altar’...and what was then sacrificed on that altar...so also with the *tithe*...we find no command from God. There is quite a difference however in what we are told concerning Abraham and his sacrifices...and Abraham and his *tithe*. Abraham built many altars...always in direct response to God's outpouring grace and promises to Abraham...whereas the giving of the *tithe* was mentioned only once...and that was given to Melchizedek, king of Salem who came out with *bread and wine...and blessed Abraham* after Abraham had won a great victory over the surrounding enemies. As a response to this, *Abram gave him a tenth of everything* (Gen.14:18-20) (The Hebrew word used for “a tenth” was “*ma'aser*”, meaning “a tenth part”...or 10%). Abram gave Melchizedek a 10th part of the

spoils of war which were taken—why he chose to give a 10th the Bible does not say...why he gave it to Melchizedek, we do not know...other than the fact that it followed the blessing Melchizedek gave Abraham. Who Melchizedek was, is a mystery also, other than we are told that he was both *the priest of God most high* and *king of Salem* (assumed to be the shortened form of Jeru"salem"). We do not know what family Melchizedek came from...nor do we have records of God's calling him to be His *priest*. We have no indication that Abram ever gave Melchizedek (or anyone else) a 10th before this...or after—(and there is even a question as to what 10th he actually gave...was it a 10th of everything he took...(or a 10th of what he owned?), a 10th of what was left after he returned to Lot his possessions etc., or "a 10th from the top of the heap" which thought comes out of Heb.7:4b": "*Abraham, gave the tenth of the spoils*". (The Greek word is "*akrothinion*" (ak-roth-in-ee-on) which means "the top of the heap, the best of the spoils".) Hebrews says he gave him a *tithe* of the top of the heap...not a tenth of the total.

It is also interesting to look at some of the information found in cuneiform literature from Mesopotamia and Babylonia concerning non-biblical practices in worship. We know that Abraham came from Ur of the Chaldees...where the remains of a great temple dedicated to Sin, the Moon-god have been found...(these remains date back long before the time of Abraham). It was here that Abraham was married, and then left with his father for a new home. Their first stop was Haran in Mesopotamia...where, for many ages, the armies and merchants of Babylonia had stopped as they traveled towards the Mediterranean. Here, like in Ur, a temple dedicated to Sin, the Moon-god has been found. We know that the Babylonian influence spread throughout the Mediterranean coast...and included with this influence, was the worship of Sin, the moon-god. Abraham thus was very much aware of Sin, as was probably everyone else. Some cuneiform inscriptions of Babylonia (going back to the pre-Semitic age of Chaldea) refer many times to the '*tithe*' as being the main support of huge, beautiful temples. The *tithe* was expected from the rich and the poor, prince and peasant alike. To ask for the *tithe*, was not considered asking too much...it was considered only fair and right that the god who gave all good things, should receive a tenth in return. There are many tablets in the British Museum which are receipts for the payment of the *tithe* to the great temple of the sun-god at Sippara, dating back to the time of Nebuchadnezzar and his successors. From one of them we learn that Belshazzar, even at the very moment when the Babylonian empire was falling from his father's hands, nevertheless found an opportunity for paying the *tithe* due from his sister. We also know that the Greeks paid *tithes* on their spoils of war to Apollo, as did the Romans to Hercules. We are not suggesting at this point that Abraham learned (and practiced) the concept of *tithing* from the heathen, but only pointing out that the practice was in existence before we have reference of it in the Bible...and that Abraham (and Melchizedek) were not 'starting something new' here. And too, it's most impractical to think that the practice of giving the *tithe* to the gods in Babylonia (or wherever) came from the Hebrews...but more likely it was a natural response of the perverted heart as it tried to find (or please) its God. (This, some suggest, is proof that God wants us to give the *tithe*...that it is natural and ingrained in the conscience. They say that from the beginning of time, man naturally knew that he was to worship God,...even as he knew that he should do it on altars or in temples...that he should have priests and kings who would somehow bring God and man together. From the beginning, man knew that he should not kill another human being...and so also with the *tithe*, man by nature knew he should give back to God 10% of what God gave him).

As we turn back to the pages of the Bible, the next reference to the *tithe* comes from Jacob, Abraham's grandson, who made the vow: "*If God will be with me, and keep me in this*

way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the Lord shall be my God. And this stone which I have set as a pillar, shall be God's house, and of all that you give me, I will surely give a tenth to you." (Gen.28:20-22). God was no stranger to Jacob, for Jacob was brought up in the faith of Abraham, his grandfather (who died when Jacob was a boy). At Bethel God confirmed to Jacob and his family all the promises He made to Abraham (Gen.28:13ff)...and as a direct response to this, Jacob now makes the promise that if God would keep him safe...and bring him back home, he would *surely give a tenth...of all that* God gave him. Notice again, God did not ask for this...this was the response of Jacob to God's grace. Some have felt that in this promise we see Jacob 'bargaining with God' (which wouldn't seem to be below Jacob's makeup): *If* God would do this...he then would give God a tenth! In Jacob's lifetime, we have no record of him following through with this promise...this of course is not to say that he, didn't. But to whom did Jacob give the *tithe* (in a practical way)? Did he sacrifice it on altars...or give it to Melchizedek (or whoever)—this we do not know.

It is about 110 years after this that we come to the next mention of the *tithe*...to Moses and the giving of the Law. During this time the Bible tells of many altars that were built...many sacrifices that were offered...and all from obedient and grateful hearts, recognizing the greatness of God. Only in the case of Abraham and Isaac do we find God stipulating the sacrifice. It was not, however until Mt. Sinai that God actually gave the command to build altars and offer sacrifices (Ex.20:24: "*An altar of earth you shall make for me, and you shall sacrifice on it your burnt offerings and your peace offerings, your sheep and your oxen.*") Here we have the beginning of the 'written' Word...given by God Himself. As we read through Exodus 20-31, we marvel at the details that God laid out for His people...but not once do we run across the concept of the *tithe*...or God's command that man give Him a certain amount. He did say: *you shall not delay to offer the first of your ripe produce and your juices. The firstborn of your sons you shall give to me...your oxen and your sheep* (Ex.22:29,30)...but not 'how much'! In Ex.23:14-19 God established three annual feast days: 1) the Feast of Unleavened Bread (at which unleavened bread was to be eaten), 2) the Feast of Harvest (at which the first-fruits brought in from the fields were eaten), and 3) at the end of the year, the Feast of Ingathering...even as He also laid out plans for His sanctuary (and the materials that were to be used in building the sanctuary). He spelled out how that material was to be gathered. He said: *speak to the children of Israel, that they bring me an offering. from everyone who gives it willingly with his heart, you shall take my offering.* (Ex. 25:2). In Ex. 35:5,21; 36:5-7 we again find the same stress, (that the gifts were to be brought *willingly*)...and we then read that a problem came up: they *willingly* gave so much that they had *too much*...more than they could use...and thus the people had to be told not to bring any more!

In addition to the material goods that were needed to build the sanctuary, God also directed 'who' was to take care of the sanctuary: *Aaron and his sons* (Ex. 28:1). They were to serve as *priest* and assistants...whose responsibility it was to care for the House of God. As the people brought their *offerings* to God, they were to take them...and do with them as God commanded. God designated some of the *offerings* to be burned...certain parts of other, offerings, however, were to be eaten by Aaron and his family. (Ex. 29:27ff). In Ex. 30:11-16, God specifically set the amount of ransom money which each man was to give to the Lord when the census was taken (*half-shekel* v.13). There was no le-way given here for the rich or the poor...each man owed God a half-shekel. Again as we study through God's Word there on Mt. Sinai, we find offerings, and what was owed...but no mention of the *tithe*.

And then in Leviticus, (from Mt. Sinai) we have a picture of God's expectations of His people. He spoke of the *offerings* which they were to bring and how they were to be offered. He spoke of how His people were to live; the Feasts that they were to observe, and what they were to do. He spoke of the poor and how they were to be taken care of. In chapter 27 He spoke of redeeming 'people' and 'property' dedicated to God...as well as the Year of Jubilee in which land was to be returned to the original owner. In v.30-33 we read: "*All the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.*" Here is the first mention of the *tithe* as "belonging to the Lord". The principle was clear: a 10th of the crops (seed or fruit) belonged to the Lord. (God did give the freedom however for man to "redeem" (or buy this back) by paying the market value plus *one-fifth* (20%). The cattle, sheep and goats however could not be 'redeemed'...every 10th animal which passed under the shepherds rod belonged to God...be it male or female, good or bad. It was not to be exchanged or substituted...if someone did substitute the 10th animal for another, both that animal, and the one he exchanged belonged to the Lord.

In Numbers now we have an even more detailed breakdown of God's order and expectations. After Moses returned from Mt. Sinai, the people were counted,...and the Tribe of Levi (along with their livestock) were substituted for the firstborn. Back in Egypt, God had said: "*all the firstborn are mine*" (Ex.13:2; Num.3:13)...but now the first born were redeemed by the Levites...who "*shall be mine*" God said. Since the number of firstborn males were more than the number of Levites (by 273), God then stipulated that they were to be redeemed with 5 shekels...and that money was to be given to *Aaron and his sons* (the priests) (Num.3:40-48). Here we see the exactness (and the practicality) of God. Up until this time, all 'firstborn males' belonged to God...they were representatives of God (but they failed in their obligations). In Ex.32 we read of how the people demanded a more 'visual' concept of God...and there up on Mt. Sinai, even before they asked; God had laid out the means by which this would be (namely: the Moral Law, the 3 annual-feasts, and the Sanctuary (or the Tabernacle (Ex.20-31)). But as things now became more structured, so the needs and demands also became greater. God is a God of order (this is evident from Creation on)...and in order that "*all things be done decently and in order*" (1 Cor.14:40), God now spells out the price man would have to pay. [It has been said that God gives everything free of charge...but it's the administration that costs!] Through the "*sanctuary*" God's presence (and will) would be known. Blood and *redemption* would be the key for man's salvation. God *would* be present with His people...but they would provide the visible reminder of that fact...(as mentioned before, they would provide the materials, as well as the 'manpower')...God would freely give all of it to them...and out of love and gratitude, they were to *willingly* provide for the 'house' of God...even as, from obligation, they were to provide the manpower. The firstborn were redeemed; the Levites took their place...and the 'price' they were to pay was the *tithe* that God now spelled out.)

As the Children of Israel were heading for the Promised Land, Moses laid out God's expectations and promises even more in detail (Numb. 15-19; 28-36; Deut.1-30). Each tribe of the Israelites were to be given certain sections of land...but not the Tribe of Levi (who belonged to God). God especially provided for that tribe (whose responsibility it was to take care of his House) through the *tithe* (Numbers 18:21-24). A definite amount was stipulated...just as definite

borders were established for the rest of the tribes of Israel. (The *tithe* was ‘a 10th of the gain’...be it of the seed from the crops, fruit from the trees or offspring of the herds or flocks (Lev.27:30-33). The owner had no say about it...it belonged to the Lord—and God could now do with it as He wished. The ‘giver of the *tithe*’ would receive nothing back...it was *all* to go to the Levites! (Numb.18:21) (it was for this reason, “the Lord’s *tithe*” was also known as “the Levites’ *tithe*”).

In Numb.18:26-28 we learn that 10% of the Levites’ *tithe* was then to be paid to Aaron, the priest...“a 10th of *the grain of the threshing floor*, and a 10th from *the winepress*”...a 10th of the oil...as well as a 10th part of everything else that was received from the children of Israel. That which was given to the priests was to be the *best* (Numb.18:29). (I would assume that since the priests were Levites, they received the 10% as did everyone else for their living allowance...but this *tithe* was used for the direct maintenance of the House of God...which would include the sacrifices, oil for the lamps, etc...thus it was to be “*the best*”...used in the very presence of God. As will be pointed out later on, from time to time, other ‘free-will offerings’ were (in addition to this *tithe*) also designated for sacrifices etc.)

Thus far, we see how God planned...and arranged for, the visible reminder of His presence in His Tabernacle. The ‘administration cost’ was 10% of the material blessings God gave. The people asked for (and received) the visual reminder of God’s presence...and they very much were involved in keeping that ‘reminder’ before them through the concept of the *tithe*.

The second way in which God said He would remind His people of His presence (and faithfulness) was through the Feasts...1) the annual Feast of Unleavened Bread [the Passover], 2) the Feast of Harvest [pentecost, feast of weeks, feast of wheat-harvest or feast of the first-fruits], and 3) the Feast of Ingathering [or feast of tabernacles]). On each of these occasions every male Israelite was commanded to joyfully “*appear before the Lord...not empty-handed. Every man shall give as he is able, according to the blessing of the Lord your God which He has given you*”. (Deut. 16:16,17; Neh.8:9-12). Especially three times a year the Children of Israel were to gather in the special presence of God and be reminded of Him! It was God who had provided for all that they had...and it was God that even provided for the means of those Feasts. In Deut.14:22-26 we read: “*You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the Lord your God, in the place where he chooses to make his name abide, the tithe of your grain and your new wine and your oil, of the firstlings of your herds and your flocks, that you may learn to fear the Lord your God always. But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the Lord your God chooses to put his name is too far from you, when the Lord your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the Lord your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household.*” (In Lev.23 we are told that each Sabbath was to be a reminder of God’s faithfulness to His people; the *feasts* were special reminders!).

Some have referred to this as ‘the second *tithe*’. Unlike the first *tithe* (which God designated to the support of the Levites), the second *tithe* was designated to be eaten (and enjoyed) by all Israel. Since it was an accumulation of all that God had given, this *tithe* actually became very personal in meaning...stemming from the ‘first fruits’ which were harvested (Deut.26:1-11)...to the ‘one year old’ animal to be sacrificed...to the entire harvest that was brought in...all reminding them that God was *first*...and giver of all. “*as they were able*” (Deut.16:17), so they were bring their ‘reminders’...which, by the end of the year (the time of

the 3rd feast), would add up to another 1/10th of what God what given them. That which was not used at the feasts was stored (later on) in “*the storehouse*” of God (Neh.10:38; Ma1.3:10) [Hebrew means “the Temple treasury”.]

Every three years, a ‘third *tithe*’ was received. This *tithe* was not designated to be the salary or housing allowance of the Levites...nor was it eaten by the people at the Feasts; it was to be used for “*The stranger, the fatherless and widows*”, as well as a special gift also for the *levites* (Deut.14:29; 26:12ff). The Bible says: “*At the end of every three years you shall bring out the tithe of your produce of that year and store it up within your gates.*” (Deut.14:28) Again the “*storehouse*” concept comes into view. Every three years (and the Bible doesn’t say that this was the same year for each Israelite), a 10th of each individuals ‘*produce*’ for that year was to be stored (and used) for welfare...or the caring of those who had, less than they. The quality of this “*tithe*” is not mentioned...but the designation and intent is clear. The Children of Israel were not to forget that they were once poor and in need...and God took care of them in a most wonderful way! So as they gave this *tithe* to help those that were not as blessed as they, they were reminded of the greatness and faithfulness of God.

Some have questioned if God actually expected His Children to give what averaged to be 23 1/3% of their produce. But we must remember that no other ‘taxes’ were required at this time of these people. Down through the years, 25% tax is common. And then too, some have questioned if the Bible is only speaking of one *tithe* rather than *three*. Perhaps as the years went by, because the *tithes* were kept in a common *storehouse*, confusion grew on this point...and rather than thinking of “a 10th part” towards the support of one particular program, and another “10th part” for the support of another program...and then every 3 years, another 10th part towards still another program, the singular thought of *the tithe* developed, as attempts were made to harmonize all the “10th’s” into one. It seems that down through the years, the most confusion is between the 2nd and 3rd *tithes* however...thinking that really, on the 3rd year only one “10th” payment was made...and this was ‘kept at home’ for the support of the ‘local’ ‘less fortunate’ (whereas in the other two years, the 10th was given to the Temple in Jerusalem). Some have argued that since on the seventh year the land was not to be cultivated...and all debts were to be forgiven (Deut.15:1-5), that actually what God was saying was that every 3rd year (years 3 and 6), the *tithe* was to be kept at home (like put in the bank) to carry them over in the 7th year. Perhaps some of this confusion comes from the poor translation of the Septuagint of Deut.14:27 which in essence said: “after three years thou shalt bring forth all the *tithe* of thine increase. In that year thou shalt lay it up in thy cities.” But the Hebrew text nowhere says explicitly, that the third *tithe* should be substituted for the second. Rather it is very clearly stated that it was the responsibility of every male to go to the festivals every year *not empty handed*.

As we look back to various historians, we also find support for three *tithes*. The author of Tobit (written someplace between the 3rd to 7th century before Christ), tells how Tobit walked in the ways of “truth and righteousness”, and did not fall away from the ways of his father’s family. He stated: “I alone went often to Jerusalem at the feasts, as it has been ordained unto all Israel by an everlasting decree, having the firstfruits and the tenths of my increase...The tenth part of all my increase I gave to the sons of Levi, who ministered at Jerusalem: and the second tenth part I sold away, and went, and spent it each year at Jerusalem: and the third I gave unto them for whom it was meet, as Deborah my father’s mother had commanded me.” (Tobit 1:6-8). Josephus, a Jewish historian who lived 37-100 AD, wrote: “Besides those two *tithes* which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a *tithe* to be distributed to those that want; to women also that

are widows, and to children that are orphans.” (Josephus, Antiquities, bk.4). Jerome (who lived about 300 years after Josephus) also spoke of one *tithe* which went to the Levites, (out of which they gave a tenth to the priests), a second *tithe* was used for festival purposes, and a third, which was given to the poor. (Commentary on Ezek.14:1...quoted in McClintock and Strong, 10,434).

As we study through the pages of the Old Testament, it is overwhelming to visualize how much the faithful Jew was actually expected to give of that which he raised (or grew). We thus far have made reference to 23 1/3% in *tithes*...in addition to this were the *freewill* (and commanded) *offerings*, as well as the temple tax, and the value of that which was left in the corners of the field at harvest (as well as the *gleanings* (Lev.19:9-10; Deut.24:19-21); it all was to be ‘given’...to the Lord...and to the poor. How much was to be left in the “corners” and ‘gleanings’, the Bible doesn’t spell out...but in the Mishna (The Talmud) we are told that “the corner” was at least a 60th part of the whole, and the “firstfruits” were 1/50th of the produce. The Mishna also stipulated that everything used for food, that was cultivated and grew from the earth was subject to the *tithe*. How strictly this was observed is seen in Jesus’ condemnation of the Pharisees for their over sensitivity concerning the *tithe* of even the smallest of things, but disregarding that which was much more important, their obedience to God. (In a list of those things that were subject to the *tithe*, we find that even the most unimportant herbs were mentioned, e.g. peppers, thyme, mustard, etc. In the light of this, we can understand Jesus’ lament against the Pharisees: “*Woe to you, scribes and pharisees, hypocrites! For you tithe mint and dill and cummin ... And have neglected the weightier matters of the law: justice and mercy and faith.*” (Matt.23:23, Lk.11:42).)

As we turn back to the pages of Scripture, we come up to the days of David and his great desire to build the Temple. In 1 Chron. 29:9-16 we read of the praise David gave to God for all that was given for the building of the temple. We read: *The people...with a loyal heart...had offered willingly to the Lord.* David said: “*O Lord our God, all this abundance that we have prepared to build you a house for your holy name is from your hand, and is all your own.*” The *tithe* was not used as a means to build the Temple, rather, it was built through the willing offerings of a grateful people! (Again we recall that the first Tabernacle was built by “*willing offerings.*”) In 1 Kings 8:63,65 we read of 22,000 oxen and 120,000 sheep offered to the Lord at the dedication of the Temple by Solomon (and the people)...by no means does this represent any *tithes*, instead a very generous thank-offering. Later on when Asa was king of Judah, we read in 2 Chron.15:11-18 and 1 Kings 15:15 that they brought 700 oxen and 7,000 sheep...as well as silver, gold and vessels (which Asa and his father had dedicated) to the house of God. (Again this represented a free-will offering of thankfulness and praise.) Hezekiah observed the Passover for 14 days, giving 1,000 bullocks and 7,000 sheep...while his princes added 1,000 bullocks and 10,000 sheep (2 Chron.30:24). Although the law of the *tithe* was still enforced, yet we find free-will offerings being given over and above the *tithe* to express praise and gratitude to God.

As we study through the many years of the Judges and kings of the OT, we find many years of silence concerning the *tithe*. We would like to assume that at least the Levitical *tithe* was honored...but yet, reading between the lines, it would seem that the stress of the *tithe* in general grew less and less. We are told of various reforms and attempts to renew the ‘old religion’...for example, at the time of Hezekiah (about 700 BC [after the Northern Kingdom had been taken captive]), King Hezekiah cleanses the Temple and again restored the emphasis on worship. In 2 Chronicles 31:5-12 we read of the command to bring in the *firstfruits of grain and wine, oil and honey, and of all the produce of the field...the tithe of oxen and sheep; the tithe of holy things which were consecrated to the Lord...*and the priests and Levites had more than enough:

Hezekiah then *commanded them to prepare rooms in the house of the Lord* for the storage of that which continued to be brought in. We know from this (and the warnings of the Prophets) that things had slipped considerably as far as the faithfulness of the people towards God. The *tithes* were not being brought in...and so now the King 'ordered' that this be done. Because of indifference and unfaithfulness, God's people shirked in their responsibility to such an extent that that which should have been a privilege and honor in keeping the awareness of the presence of God before the people, now became a legalistic *law*, enforced by the king.

After the Babylonian Captivity, we again see a few bright spots in the attitude and faithfulness of God's people to God and His Word. It is interesting to read in Ezra all that was given so that the Temple might be rebuilt: large gifts of gold, copper and silver were given by kings and rulers. The common people joined them in giving of their time, talent and animals...and the Bible emphasizes that it was all out of the *willingness* of their hearts!

Later on, when Nehemiah was appointed governor, and Ezra, the prophet, actively brought the Law back to the people, we see a revived emphasis on the *tithe*. We read of the priests and Levites who were again functioning...and promises made to *bring the firstborn of sons and cattle, the firstlings of the herds and flocks, to the House of God...the firstfruits of dough, offerings; the fruit from all kinds of trees, the new wine and oil...to bring it all to the storerooms of the House of our God; to bring the tithes of the land...to the Levites.* (Neh.10:37,38). Again the reminder was given: *a tenth of the tithes* were to go directly to the priests, *to the House of our God, to the rooms of the storehouse* (Neh.10:38). In the last chapter of Nehemiah we see the organization which took place as priests were given responsibility to oversee those *storerooms*...in which were stored *the grain offering, frankincense, the tithes of grain, the new wine and oil*, etc. (Neh.13:5,12). But as Malachi warned in Mal.3:8,10, the children of Israel continued to have trouble in their attitude towards God...as was seen in their reluctance to give the *tithe* (which indeed was God's!).

In Nehemiah 8:17 we are told that the people hadn't observed the Feast of Tabernacles (The Feast of Harvest) since the days of Joshua son of Nun. This meant that throughout the time of the kings, this special reminder through which God intended to keep His people close, was slighted. If we think back to when Israel demanded to have a king, God had warned them in 1 Sam.8:15 and 17 that the king will *take a tenth of your grain and your vintage, and give it to his officers and servants...he will take a tenth of your sheep, and you will be his servants*. It would seem that the *tithe* which had been given for *feasts*...as well as the *tithe* every 3rd year for the underprivileged...was now given up to support the king—a curse which eventually led to Israel's downfall as a nation...for instead of drawing attention to the greatness of God, attention was drawn to the king.

As mentioned already, in the days of Jesus the Pharisees were very conscious of the Mosaic laws...this was their 'expertise'! The Pharisees seem to have originated in the 3rd century BC when, preceding the days of the Maccabean wars, there was a great movement to infiltrate Greek culture (with its pagan religious customs) into Judaism. An organized group of 'the faithful' (the Pharisees) then established 'laws' which they felt would better nail down the Mosaic laws and make them clearer and more definite. To do this, the practices (traditions) of the 'fathers' were emphasized as being the standard to follow. By the time of Christ, the Pharisees had more than 248 laws telling 'what to do'...and 365 laws telling 'what not to do'...all expressed in the Talmud. It was said that God had given the written law on Mt. Sinai...but he had also given Moses a number of concepts (and explanations) which were not written, but handed down by word of mouth through Joshua, then the 70 elders, then the High Priests of the

Temple, and so on to the great rabbis. These then were written down in the Talmud (consisting of a text called the Mishna, and comments, called Gemara.)

By the time of Christ, the Pharisees numbered around 6,000...they were very active in their attempts to 'keep everyone in order'...be it in paying the *tithes* and religious dues, or keeping the traditions and commands of the past (...as especially carried out by the Levites). In addition to the Pharisees, there were also the Sadducees, who stressed-the authority of the Pentateuch (but rejected the traditions and the unwritten law of the Pharisees). Between these two parties, it seemed that there was a super-sensitive 'religious awareness' at the time of Christ. Many times in the Gospels we find Jesus running into both parties. It was in direct reference to the Pharisees that Jesus pointed out "they break *the commandment of God for the sake of their traditions*" (Mt.15:2-6).

As we think of the life and times of Jesus in relationship to the *tithe*, it is interesting to realize not only what the Gospels say on the subject, but also what is 'between the lines'. As legalistic as the Sadducees and Pharisees were concerning the keeping of the *law*...yet they never accused Jesus of not tithing! Tithe-paying was a general practice in those days...it was the command of God, and the support (or livelihood) of the Levites! (This continued up until the destruction of Jerusalem in 70 AD). Josephus (a Levite) speaks a lot about the *tithes* "which were due to him as a priest". He spoke of Ananias, the high-priest, who associated with the "boldest sort of 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." (Antiquities, bk. 20, ch. 9, sect 2). The Mishna emphasized the responsibility of each faithful child of God to make sure the *tithe* had been paid before anything could be eaten. If a wife placed before her husband untithed food (regardless how small the ingredient might be), this was grounds for divorce. Regardless what class the people might have been in, there was a constant awareness of 'clean' and 'unclean food' (tithed or untithed)...and so 'tithe-paying' was not only on the minds of the farmers...but everyone who ate!

The Gospels tell us that Mary and Joseph were very devout people, keeping the laws and ordinances of God (Lk.2:39-42). We can be quite sure that Jesus was brought up as any devout Jew of his day...and that was being very conscientious of the 3 *tithes*...and all the other 'extras' that were owed. As one who was 'under the law to fulfill the law', Jesus respected the Levitical order as He not only learned at their feet, but joined them in worship in the Synagogue and Temple. When He healed the leper, He said: "*Show yourself to the priest and offer the gift that Moses commanded* (Mt.8:4); as also he said to the 10 lepers: "*Go, show yourselves to the priests*" (Lk.17:14). Jesus recognized the important position that the priests held...and He supported them.

We could go on and on in telling of how closely Jesus was watched though by the Pharisees...even as they accused Him of not keeping certain of their laws—but not once did they find Him guilty of not keeping the *tithe*. Although silence is a poor argument, yet in this case, silence tells a whole lot: 1) it tells us that Jesus kept the *tithe*...and 2) that He never promoted the *tithe*. The only time Jesus referred to the *tithe* was in Mt .23:23 (& Lk.11:42) where He condemns the "*Teachers of the law and pharisees* for their narrow minded attitude towards the *tithe*, (as already referred to). In Luke 18:12 Jesus tells of the parable of the Pharisee and the tax collector...and there refers to the boast of the Pharisee: "*I fast twice a week and give a tenth of all I get*". Jesus didn't condemn the *tithe*...nor anyone that tithed...He only condemned the wrong attitude that people had towards God. In Matt.23:2,3 Jesus told the crowds: "*The scribes and pharisees sit in Moses' seat. Therefore whatever they tell you to observe, that observe and*

do, but do not do according to their works.” In Capernaum, those who collected the *temple tax* came to Peter and questioned if Jesus paid the tax...and Jesus then sent him out to catch a fish and pay the tax...(although He also pointed out that He really didn't owe it) (Mt.17:24).

As we read through the Gospels though, Jesus did have much to say about *giving*...He laid down broad and deep principles of trust and commitment to God...which perhaps could be summed up by: *seek first, the kingdom of God* (Lk.12:31) and “*Give, and it shall be given to you...For with the same measure that you use, it will be measured back to you*”. (Lk.7:38). As to how much was to be given, Jesus told the young ruler: “*Sell all you have...and you will have treasure in heaven.*” (Mt.19:16-21)...even as He also said: “*Let a man deny himself, take up his cross, and follow me*” (Mt.16:24). We are told that the disciples ‘gave up everything’ to follow Jesus. When Zacchaeus told Jesus: “*Look, Lord, I give half of my goods to the poor; and if I have taken anything from anyone by false accusation, I restore fourfold.*” Jesus answered: “*Today salvation has come to this house, because he also is a son of Abraham.*” (Lk.19:8,9). Zacchaeus didn't give the *tithe*, but 50%! And Jesus didn't tell him to do it...it was his own response of faith. In a general way, Jesus said: “*You shall know them by their fruits*” (Matt.7:16). It was not ‘how much’ that was to be given...nor ‘what it was to be given for’ that was important...but ‘why’ it was given. He said: “*Give to Caesar what is Caesar's and God what is God's*” (Mt.22:21). He said in Lk 16:10 “*He who is faithful in what is least is faithful also in much*”. Again the question was not ‘how much’ but how faithful! He said: “*Where your treasure is, there your heart will be also*”...“*You cannot serve God and mammon [Greek: mammonas = wealth]*” (Mt.6:21,24).

In the early church (Acts) we see the application to the teachings of Jesus. Although much of the mission work was done originally from the Synagogue steps...yet we never hear of conflicts or confusion over the *tithe*. When we think that Paul's background was that of a Pharisee...again it is surprising that nothing is mentioned...if this were an issue. But the *tithe* was not an issue. The purpose of the *tithe* was: 1) to support the Levites, 2) to support the Feasts, and 3) to support the less fortunate...all to remind God's people of His presence and faithfulness. The *tithe* was never made a “commandment”...instead the principle (from the very beginning) was that “all” belonged to God. Giving a 10th (of the total which He first gave) ‘to support a program’ (the Levites) was the price-tag that God set when He established the Tabernacle. After Jesus ‘made God much more visible’ than did the Levites, (...or what was accomplished through the Feasts (and the *tithe* that was given for that purpose)...or the reminder that they were once underprivileged, and God took care of them...(and so every 3rd year they gave a *tithe*), so now they looked to Jesus as the fulfillment of all those reminders [these other things were only shadows of what was to come! Col. 2:17] By their rejection of Jesus, the Levites showed clearly their unfaithfulness. Since they could not be faithful to God and support the Levites, the 1st *tithe* would not even be considered. (Incidentally, after the destruction of the Temple, even the Jewish Church of today has stopped paying this 1st *tithe*...although they encourage *tithing*, now they set 10% as an ‘ideal for giving to charity’...be this in the synagogue or outside of it. A ‘top’ limit of 20% is also set.)

As we read in Acts, the early believers ‘sold all’ and gave it to the church...as in a communal way, each took care of the other. (Acts 2:44,45). Ananias and Sapphira were not condemned because they did not *tithe*...or give a certain amount...but rather because they *lied* and thus were not faithful to God (Acts 5:1-9). Jesus instituted the *Lord's Supper*, and instructed His followers to: “*Do this in remembrance of me*”...and we are told that the early church continued faithfully to do just that. As we read through the Epistles, stress was placed on taking

care of the widows, the fatherless and less fortunate...certainly not in the light of the O.T. 3rd *tithe*, but out of Christian love (reflecting God's love to one another). The only mention of the *tithe* in the Epistles is in Hebrews 7, where attention is drawn to Abraham and the *tithe* he made to Melchizedek...but the emphasis of this was not on the *tithe*, but on the *faith of Abraham*. When the "collection" was taken for the 'underprivileged' in Jerusalem, Paul does not suggest that the *tithe* be given, but rather: "*On the first day of the week let each one of you lay something aside, storing up as he may prosper...*" (1 Cor.16:2).

In 1 Cor.9:4-14, Paul reminded the Corinthian Christians: "*Do we have no right to eat and drink?...those who preach the gospel should live from the gospel*"...but again, no suggestion is made as to the price-tag. If it be in the gospels or the Epistles, much emphasis is placed on *giving*...but again, always in response to the realization of God's love to us. (*We love him because He first loved us* 1 Jn.4:19). In Gal.6:10, Paul reminded the faithful: "*Do good to all, especially to those who are of the household of faith.*" He said to the Romans: "*He who gives, let him do it liberally* (Rom.12:8). Perhaps this whole concept (expressed in the Epistles) could be summed up in Paul's words to the Corinthians: "*So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.*" (2 Cor.9:7).

As we study church history after the Epistles, it is interesting to note that it was not until 586 A.D. that *tithing* was again made legalistic and mandatory. Towards the end of the 5th Century, Dionysius collected 401 "Oriental and African Canons" (or laws of the church)...but not one of these referred to *tithing*. Up until this time, support was voluntary...giving was the response of a grateful heart. There are some indications that in the 2nd and 3rd centuries, suggestions were made to give *first fruits*...but these were only suggestions. One of the things which I feel promoted the re-emphasis of the *tithe*, was the shift which took place when Christianity not only became 'popular', but actually supported by the government. Constantine, the first Christian Emperor in 322 A.D. did much to promote Christianity...even as he encouraged his subjects to give large portions of their property to the church. It was as the church grew, that the need for money also grew. In 586 A.D. the Council of French Bishops met at Mascon and there established the payment of *tithes* as standard. Charlemagne, in 778 A.D. legislated *tithing*, making a law that every person give his *tithe* (which was to be dispensed through the bishops). The concept of "tax", and "*tithe*", and "church dues" all mingle together here. Even to the present day, the idea of 'religious and charitable tax deductions' point back to Constantine and Charlemagne.

Pope Leo IV, in 847 A.D. is quoted to have said: "it seems not only to me but also to greater men, that *tithes* should be paid only to churches where holy baptism is given." (Thomas Aquinas, Summa Theologica, II,2,q). In the 13th Century, Thomas Aquinas spoke much on the 3 *tithes* of the Old Testament...even as he laid out the rule that clerics who performed no pastoral duties had to *tithe*. In the early 14th Century, the Popes in Rome asked for "the first' fruits" and "*Tithes of the Tithes*" in order to support the Crusades. More and more 'the *Tithes*' became legalistic. (It is interesting to note that it seems that these early Fathers all referred to "*Tithes*" in the plural, and never '*Tithe*' in the singular.) Irenaeus challenged the legalism of his day as he pointed out that Christ has led us beyond the *tithes*. He stressed that giving was no longer a duty, but a voluntary act of praise and thankfulness to God. But still the debate went on as Jerome, Augustine and Clement of Alexandria stressed that 'keeping the *tithe* for yourself is theft'. (Augustine, Questions of the Gospel, ch.2:22; Jerome, Commentary on the Gospel of Matthew, ch.2,22; Sermons (of Augustine) CCLSSVII,1-3). Again and again the thought was expressed

that if you give the *tithe*, the Lord would bless you all the more! The Council of Trent (1546) stipulated that anyone who did not *tithe* should be excommunicated.

It seemed that by the time of the Reformation, 'money raising' reached a 'high water mark', as not only the *tithes* were stressed, but also indulgences, church tax, the poor box etc. In many ways, the Reformation 'blew a hole' in the *tithe* emphasis (for the time being anyway) in many parts of the world...but since money still needed to be raised, (and the hearts of the people seemed to be so 'cold' towards God), emphasis was soon placed on *tithing* again...along with 'pew rental' in the late 1800's. Today we continue to hear the 'pro and con's on *tithing*. Some churches (such as the Assembly of God, some Baptists, etc.) pride themselves in the ruling that unless a person *tithes*, they are not considered as members. In the Mormon church, tithing is mandatory...in the Seventh-Day Adventist, it is highly recommended. In the Roman Catholic Church, tithing is no longer mandated...it simply doesn't work. In the Lutheran Church, the *tithe* is thrown out as a target by some...'conscience binding' by some...and 'fulfilled' by others. I sincerely believe that there has been confusion over the *tithe* since the time of Cain and Abel...not because of the concept of the *tithe*,...but the coldness of man's heart...along with his greed, as he continually emphasizes not the glory and will of God, but himself and his own comforts and achievements.

In summary then, "How are we today to understand *the tithe*? I believe that as we study both Scripture and history, it is clear that the *tithe* was a 10% "ruler" (and "price tag") that was used in the past by God's people (and others) to show gratitude and thanksgiving to their God...as well as being a means to support a program through which God and His ways (or false gods and their ways) were made more visible. God never relinquished ownership of the world...it is *all* His; as Christians, we are *all* His. We confess with the hymn writer: "All that we have is thine alone..." (LH 441). ;To say that "*all* is God's" but yet 'we owe God a tenth'...is a contradiction, for it assumes that 100% is mine and I then give God 10%. The Christian sees himself as completely redeemed by Christ, and in the household of God...even as he recognizes all the blessings which touch his life, as being from God. Moved by love and gratitude, the Christian recognizes his privilege as being a manager of that which is God's. If the Christian today is looking for a 'ruler' to measure 'how much to give'...and as a response to his faith and love for God (or even his loyalty and devotion to his church and its program), he decided that he would like to give a *tithe* (and today that is interpreted "up to" 10% of ?????), that becomes his own personal decision. If he promises that *tithe* to God, it then is binding. The *tithe* has been used down through history as a yardstick...but by no means a 'top' limit. It has been used as a response of faith...even as it has been used as a 'price tag' to meet obligations and responsibilities. God is interested in the heart...it is from the heart that we worship God. When God has the heart...what we give then (be this of our time, talents or treasure), becomes a loving reflection of that personal relationship which we have with Him. Where a man's heart is, from there his life will revolve.

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