

The Tithing Dilemma

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“The Tithing Question” FBR 1974
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“The Tithing Dilemma” ASK 1989

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Statements of Fact on Tithing

I will be as blunt as possible:

It is a **SIN** against biblical teaching for preachers, priests, evangelists, rabbis and theologians to receive and to spend the tithe that God ordained for Israel even if the tithe is used to teach the truth.

It is equally a sin for the laity to give the tithe that God ordained for Israel to preachers, priests, evangelists, rabbis or theologians so that the tithe can be spent in spreading the Gospel or other teachings of the Bible.

Preachers, priests, evangelists, rabbis and theologians who have accepted the ordained biblical tithe should repent of their sinful ways and inform the laity also to repent of their sins in this regard because the ordained tithe has been illegally used by those who are careless with biblical teaching.

In a word, it is a sin against the teachings of God for the ordained biblical tithe to be used today in any capacity in the teaching of the Gospel, in paying ministers salaries, in building churches or synagogues, to print books, hymnals, or to send to missionaries. The biblical tithe is holy and it is not to be used in the fashion that preachers, priests and evangelists are using it. The time has come to get back to the teachings of the Bible and quit the overt sinning of demanding and misusing the ordained tithe of the Bible that Christian denominations are doing on a wide scale today. This book will explain.

Questions Answered in this Book about tithing

- Tithe on Unemployment?
- Tithe on Pensions?
- Tithe on Gardens?
- Tithe on Yardwork?
- Tithe on Net or Gross?
- Tithe on Inheritance?
- Tithe on Social Security?
- Tithe on Gifts?
- Tithe on Chores?
- Tithe on Gambling?
- Tithe on Allowance?
- Tithe on Tax Refund?
- Tithe before or after Taxes?

Backcover Information

Tithing is a biblical law. But so is the rite of circumcision and so is the sacrificing of animals. Does this mean that Christians today should ritualistically circumcise their male children or sacrifice animals because these laws were once ordained in the Bible?

Dr. Martin has spent 40 years studying the teachings of the Bible. He is a professional historian and theologian whose adult years have been constantly involved in academic study of all biblical subjects. The subject of **Tithing** has been very confusing to most of the laity. This is because preachers, priests and evangelists have misused (indeed, they have **abused**) the laws of **tithing** in garnering funds for their church activities.

There is no book that will make the subject of **tithing** plainer than this small book. When this research study is understood there will be no longer any need for having *The Tithing Dilemma*.

Dr. Ernest L. Martin has taught history for 12 years at a college in England, been the Chairman of the Department of Theology at another in California, has supervised over 450 college students at a major archeological excavation in Jerusalem for five summers (and his education program was featured in the Education section of *Time* magazine for September 3, 1973). He has written several major research books which are advertised internationally in archeological and biblical periodicals. Over 600 Planetariums around the world annually show his astronomical and historical material at their December showings. He has written several hundred articles on biblical and historical matters.

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Chapter 1

The Sin of Tithing Today

The Bible defines "sin" as the transgression of law (1 John 3:4)—any law! And in the Bible the use of the word "sin" has to do with violating any law of God that God has given for people to observe. Another way of defining "sin" in the Bible is to apply the verbal elements of the word "sin" itself and we arrive at the phrase "to miss the mark" as its dictionary meaning. In common parlance "sin" simply means to miss the "bulls eye" in the center of a target and this means to violate any standard of conduct that God has decreed for people to observe. God has given certain positive laws to particular people to perform as well as certain negative laws telling people to refrain from practicing particular deeds. When one breaks any of these laws that God has ordained for certain people to do (things to perform or not to perform), that person is reckoned to be "sinning."

With this being the definition of "sin," there are multitudes of preachers, priests, evangelists and theologians who are "sinning" on a daily basis in regard to their use (or better yet, their misuse or their abuse) of the biblical tithe. There is nothing more clear in the Bible than the teaching of God about the ordained tithe. The Bible shows who were to pay the tithe, who were to receive the tithe, the types of products that were to be tithed, who was not to tithe, how the tithe was to be used, along with regulations that gave limitations and restrictions on its use, yet these laws of God are being violated wholesale by preachers, priests, evangelists and theologians who want a ready money supply for their religious or church work. In doing so, they are deliberately committing outright "sin."

The truth is, these religious men and women are often quite aware of what the ordained tithe of the Bible was designed to accomplish and to whom the produce or monies were to be paid, but these modern religious authorities have, in many cases, abandoned all sense of God's directions and laws regarding the biblical tithe and they have appropriated those funds to themselves and for their own use in ways that the Bible never sanctions. Indeed, it is common in ministerial circles and among the church denominations for the religious authorities to demand the full biblical tithe from church members. Some authorities even threaten the plagues of God on those of their congregation if they fail to pay the tithe either in part or in full. Other ministers use the tactic of producing guilt in people's minds through their sermons in order to extract the tithe from their congregations. It even has become a common notion among many Christian denominational teachings that the matter of exacting tithe from the people is a

cardinal responsibility of the ministry in order to gain money to operate the church and its activities. But this is wrong. It is not biblical. And worse, it is “sinful.”

Now don't get me wrong. It is perfectly proper to have funds given to religious organizations (even generously if people so desire) in order for them to perform the works God has given them to do. People who are members of a church or a religious group that is doing a good work in teaching the Gospel or is providing a worthwhile service to the community and the world should be supported by its members. People should not let others pay for the upkeep of the religious work while they reap the benefits of it. But the securing of the necessary funds with which to operate those organizations is not what this book is speaking about. Having funds to operate is an essential factor for any religious organization, but the problem with preachers and church leaders is the manner in which those funds obtained.

The Bible has a clear and easily understood manner in which the teaching of the Gospel ought to be supported (and funded adequately) and all people who subscribe to those teachings should have their part in financing it, but in no way should the ordained tithe of the Bible be used (in the slightest capacity) in providing that support. That is what we are talking about. In simple terms, the biblical tithe should not be the means that Christian and/or Jewish religious organizations obtain their funds with which to function. Indeed, if a church or a synagogue uses such tithe, everyone who is party to such a scheme is sinning in the eyes of God! That is a fact, and this will be shown in this book.

These are strong words (and they may be shocking to some who have not studied the Scripture on the matter of tithing), but they can be shown to be true. When the tithing laws recorded in the Bible are really comprehended, it will be seen that their misuse by ministers today has degraded those sacred laws into a monstrous system of money gathering which can only be called (by its proper title) “The Sin of Tithing Today.”

Chapter 2

The Real Tithe of the Bible

Tithing is a biblical law. But so is circumcision and so is the sacrificing of animals. Does this mean that Christians today should ritualistically circumcise their children or sacrifice animals because these laws were once ordained in the Bible? Most Christians would not think such Old Testament legislation is obligatory for Christians who live in this age. And the Bible makes it clear that such ritualistic practices are not required any longer.

Tithing, however, has been looked on differently by many people, especially by certain Christian ministers who need a ready money supply to operate their organizations. It is often argued that God still demands tithing and that a person who does not give a tenth of his income for the maintenance of a Christian ministry is stealing from God. [By the way, the word “tithe” is an old English word which simply meant “tenth.”] But ministers who use such threats do not have the slightest biblical authority to sustain their dogmatic assertions. The tithing laws of the Bible are no more valid today for Christians than the act of offering animal sacrifices. Indeed, even if all the legal factors governing the tithing laws were in force today, Christian ministers would still not have any authority from God to use a penny of such tithe for their ministerial functions.

Let us face the issue squarely without beating around the bush. The Bible makes it clear (from the time of Moses onward) that Israelites were to pay tithe. But in doing so, they were strictly ordered by God to pay the tithe (the tenth) to one group of people, and one group only. To whom was the tithe to be paid? They were the Levites who (among other things) ministered in the Temple. Note Numbers 18:21,

“And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service of the tabernacle of the congregation.”

It was made abundantly plain that the biblical tithe was to be paid to the tribe of Levi, one of the twelve tribes of ancient Israel. In this initial law of tithing, no one else had the slightest authority to receive that tithe. Even Christ Jesus, while he was teaching on earth, did not use (nor did he demand) a penny of biblical tithe to fund his preaching activities or those of his apostles. After all, our Lord was descended in an adoptive way from Judah (Hebrews 7:14). He was not a Levite. This made him ineligible to receive any part of the biblical tithe that was ordained for use by the Levites at the time of Moses. For this reason, Christ did not use any tithe money to support his ministry.

The central fact was this: Only members of the tribe of Levi were at first ordained in the Bible to receive the tithe (the tenth). The Levites in turn were to give one tenth of that tithe to the Priests (Numbers 18:25–28) who did not tithe at all. In our modern age, however, even the Levites and Priests are disqualified from receiving any biblical tithe because there is no official body of men functioning as Levites.

Since there is no Temple in existence, there are also no Levites and Priests serving in the Temple. The tithe at first was brought into play by Moses to maintain the service of the Temple. With no Temple, the major factor for tithe paying does not exist as far as the biblical laws of tithing are concerned. For preachers and church leaders to change the direction of paying the tithe from that of the Temple to the service of a Christian ministry is to do so without any authority whatever from God. In fact, to use the tithing laws in a manner not sanctioned by the Word of God is to sin against biblical law. And that is what the preachers, priests and evangelists are doing today.

Let me give a modern example of how they violate the law of God. Now we are told in the Bible to pay all our debts to whom any debt is due. Suppose a person bought a refrigerator from Sears and Roebuck and was presented with a bill each month to pay on his debt until it was paid. This would be a reasonable thing to do. But suppose the person had a falling out with Sears half way through the payment schedule and the person refused to pay them what was owed to Sears. In fact, on one of the bills he might write: “I am trading at K-Mart from now on and I will be paying them the remainder of the money I owe you for that refrigerator.” Not only would Sears not like that, but they could take the person to court and make him pay off his debt to the party to whom the debt is owed.

It is precisely the same thing in paying the biblical tithe. A person must pay the Levites the debt owed to them, and not to pay it to K-Mart! No one has the right to choose to whom they pay the tithe that God has ordained to be paid to the Levites. Recall that a squabble came up in the time of Moses over who were to be the Priests. Korah and his group felt they had the right to be Priests just like Aaron and his sons, but God made

Israel see very plainly that when He chooses people to perform a job and to be paid for it, no other person has the privilege to claim that right (Numbers 16:1-50). Korah and his group found out that God does not like other people usurping the role of his ordained Levitical Priests. It is time that the preachers and evangelists today ought to heed the teaching of this example of Korah and refrain from collecting tithe that belongs to the Levites.

Chapter 3

Jews Do Not Tithe Today

Thankfully, Jewish theologians know better than their Christian counterparts. They are well aware that only Levites have the right to receive tithe of the people. After all, the Jewish leaders have the Old Testament as their Scripture and that's what it commands. And since there is no Temple in existence (and consequently no ordained Levites or Priests serving in a Temple), then a major factor in fulfilling the laws of tithing does not exist in our modern world.

In regard to this, it may be profitable to relate an event that happened to me over thirty-five years ago when I was just starting to study theology in college. A letter had been given to me for answering. It was from a woman who heard that modern Jews were not tithing. She wanted to know whether the information was true, and if so, why the Jews seemingly violated the plain laws of the Bible which spoke of tithing as a law to be obeyed?

Having read the letter, I began to share her concern. To resolve the matter I telephoned three rabbis in the Los Angeles area for their explanation. Much to my dismay, all three independently of each other informed me that no religious Jew should tithe today. I was startled at their replies. This appeared to be evidence that the Jews were so lax with their biblical interpretation that they were abandoning even the simple words of their own Scripture about the laws of tithing.

By the time I spoke with the last rabbi, my youthful indignation was beginning to emerge. But that rabbi then wisely began to show me my ignorance (not his) in the whole matter. First, he admitted that none of his congregation paid one penny of tithe that was demanded in the Old Testament. He then said: "If any member of my synagogue paid tithe in the scriptural manner, he would be disobeying the law of God—he would be sinning against God."

I was staggered by his answer. He went on to inform me that since the Bible demands that the tithe be paid to Levites, he said it would be wrong to pay it to anyone else. And further, because there is presently no official Levitical order of Priests ministering at a Temple in Jerusalem, this makes it illegal at this period to pay any biblical tithe. He went on to say, however, that the moment a Temple is rebuilt, with its altar in operation and with the priesthood officiating at that altar (and the Levites there to assist them), then every Jew who lives in the tithing zones mentioned in the Bible will be required to tithe according to the biblical commands.

This teaching was a revelation to me (as it may be to some of our readers), but the rabbi gave the proper biblical answers. To pay the biblical tithe at this time, without Levites

and Priests in their regular ordained offices and doing service in the Temple, would be “sin” both to the giver and the receiver. The rabbi told me: “If we are to obey the law, we cannot pay tithe unless we pay it to the ones ordained by God to accept that tithe.”

The rabbi explained that though he was the chief rabbi of his synagogue, he was not a Levite. He said he was descended from the tribe of Judah and was thereby not eligible to receive tithe. The same disqualification applied even to Christ Jesus while he was on earth since he was also reckoned as having come from the tribe of Judah. This same restriction was applicable to the activities of the apostle Peter (because he was as well from Judah) and it applied to the apostle Paul (because he was from the tribe of Benjamin). Neither Christ nor those apostles were Levites so they were all disqualified from receiving any part of the biblical tithe. It is just that simple. And listen, if Christ, Peter and Paul did not use the biblical tithe for any of their work in the teaching the Gospel, Christian ministers today should not use the biblical tithe either. The Jewish religious authorities are wise enough to read what the Word of God states about the tithe and, thankfully, they abide by it. But our Gentile preachers and priests care very little what the biblical texts actually state and go merrily on their way by devising their own laws of tithing which are different from those of the Bible.

The rabbi then gave me some information on the method that many Jews use today to secure adequate funds with which to operate their religious organizations. He went on to say that the activities of his synagogue were financially supported through the adoption of the “patron system” by its members. That is, families would buy seats in the synagogue for various prices each year. The rabbi mentioned that many of his congregation actually paid more than a tenth of their income to get better seats in the synagogue. This method for raising funds is perfectly proper (from the biblical point of view) if Jews wish to use it. This is because the money is paid to the synagogue and not to an ordained Levitical priesthood.

The final rabbi was correctly interpreting the teaching of the Holy Scripture. While many Christian ministers today teach that Christians may be in danger of missing salvation itself if they do not pay tithe to the church, Jewish rabbis know better than to say such a thing. They realize that it is biblically improper (actually, it is a blatant disobedience to the laws of the Bible) for anyone to pay or to receive the biblical tithe today. And any minister or ecclesiastical leader who uses the biblical tithe (or any one who pays to a minister the biblical tithe) is a sinner in the eyes of God.

Chapter 4

The Dilemma Facing Christian Ministers

We now arrive at the real problem regarding the doctrine of tithing. The matter actually has nothing to do with the need to raise funds to support evangelistic and church activities. It ought to be a foregone conclusion that any minister or church organization that is benefiting the Christians they serve ought to be supported (even generously) by those who associate with the organization and love Christ and his teachings. This is especially so if those Christians are being properly edified and educated in the real teachings of the Holy Scriptures. There is nothing wrong in raising funds for Christian activities, but it should be done in accordance with biblical principles, not by misusing the tithing laws of the Bible.

As I am showing in this book, the matter of raising funds for Christian activities is not the problem. It is the method that is being used by ministers and churches to raise those funds that is at issue. It is whether ecclesiastical authorities should use deceptive methods to gain funds (by teaching that church members are obligated to pay the biblical tithe today). Such a method for raising funds is totally counter to biblical teaching. Let's face it, if ministers or preachers wish to use the biblical tithe, then they ought to follow the biblical directions for its use in a precise way. The trouble is, it is now impossible to put into action the biblical tithe in the way the Bible describes that it should be used. This is where the difficulty arises. We will show in this book just what the laws of the biblical tithe are, and without doubt not one of them is being used by the preachers today in the manner the Bible commands. They simply make up their own minds which way to use the tithe and then they manufacture their own regulations regarding it. This is not using the Bible as a book of direction. It is going absolutely counter to it!

Ministers who teach that God commands Christians to pay the biblical tithe to them or their churches (and citing some scriptural verses on tithing to support their claims) are taking biblical teachings out of context and making God teach something that he has never taught. This tactic is outright deception on the part of those ministers. Sadly, this procedure is being used on a wide scale today and ministers are brazenly showing an attitude of arrogance in regard to this erroneous teaching. It is this reckless application of biblical laws that do not apply to modern Christians that is the difficulty. It is really an attitude problem with the preachers. The wrong attitudes of many ministers on the question of tithing are so engraved in stone that they think nothing of telling Christians that they must pay them the biblical tithe or suffer the consequences of God's wrath for their so-called "disobedience" to God.

Such teaching is an outrageous example of the misuse (or abuse) of scriptural doctrine. In no way is their teaching correct. There are strict laws that govern and regulate the biblical tithe and these must be obeyed to the letter if one wishes to abide by the biblical revelation that many preachers say they do. The fact is, most of the preachers and priests are not even close to abiding by the tithing laws of the Bible when they exact tithe from their congregations.

What is sad is the fact that most of the preachers know they are taking the teaching of tithing completely out of context in the Bible when they use it to get funds to operate their Christian work. Let us note what their misapplication of Scripture is like, and sadly they usually perform their tasks without the slightest blushing for their transgressions of biblical law.

Look at the example of the commission that God gave to Jonah the Prophet when he was told to go and preach repentance to the Assyrians some nine centuries before the birth of Christ. All the preachers know this story of Jonah and the Fish and the commission God gave to the prophet, and they also know and teach that the particular commission God gave to Jonah pertained to him, and to him alone. Indeed, most preachers would readily censure one of their church members who read the Book of Jonah and applied its precise message to himself today. Let us say a lay person who read Jonah went to a minister and said that God had given him the same commission to preach repentance to the Assyrians in this modern era. The minister would no doubt ask where he got knowledge of this commission and the man would reply that he read it in the Book of Jonah. But the

minister would rightly tell the man that God gave that commission only to Jonah almost three thousand years ago. The commission could hardly be repeated today for even the Assyrians to whom Jonah was to preach long ago perished from the earth. There is nothing in the text that would suggest that any modern person could be selected to do the same thing Jonah did (that is, misapplying the commission to himself that God gave to Jonah).

Yes, the minister would be correct in telling the man the error of his ways by taking the teaching of the Book of Jonah out of context and misdirecting it to himself. But, strangely, this is precisely what ministers do when they apply the tithing laws to themselves (and not to the ancient Levites to whom the commission exclusively belonged). It is often claimed by modern preachers that they are the ones who are now doing the work of the Levites. Some claim they are the modern “Levites” (a title they have appropriated to themselves and by their own authority) and that all the teachings about the ancient Levites now pertain (in principle, they say) to modern Christian ministers. It is utter nonsense to claim such a thing. The man who claimed the commission of Jonah was doing the same thing, and it was also wrong.

This flagrant misapplication of the Scriptures by modern Christian ministers concerning the biblical laws of tithing needs to cease. They should give up their erroneous methods (their illegal ways) for gathering monies to themselves to support their religious activities and return to the true biblical manner for Christians to finance their work.

What our modern religious leaders really need to do is to change their *attitudes* and quit deceiving the people on this matter of tithing. It is really their recklessness in misapplying the laws of the Bible that is at issue. Their flippancy in taking scriptures out of context and erroneously applying them to themselves to support their denominational teachings shows a non-caring *attitude* to what God has written in his sacred word. Showing such an attitude in regard to the laws of tithing, indicates that they may also do the same thing with other important doctrinal teachings of the Bible. The modern preachers and priests need to abandon this false and slipshod method of using (*misusing*) the Scriptures and get back to a careful and accurate teaching of the doctrines of God.

Let me make it plain. From the biblical point of view, the ministers are stealing from the Levites the tithe that was designed to go to them (and exclusively *to them*), and the lay persons who give the ministers the tithe that should be going to the Levites are equally guilty by giving the sacred tithe to the wrong people! This activity is a disrespectful approach to (and a violation of) the laws of God. It shows an *attitude* of carelessness with the explicit commands of God.

Chapter 5

A History of Tithing

Let us now see how the doctrine of tithing got started in the first place. Tithing can best be appraised by considering its historical development within the biblical records. Once this is comprehended, everything concerning tithing can then be understood.

The first striking fact concerning tithing is that the Scripture has remarkably little to say about it prior to the Book of Leviticus written in the time of Moses. The first eleven chapters of Genesis (the first book of the Bible) cover a span of some 2,000 years. While sacrifices and several other rituals are mentioned, the subject of tithing never emerged as a topic of discussion.

The initial illustration in the Bible about any tithing concerns the account of Abraham and Melchizedek in Genesis 14. Following the slaughter of the kings, Abraham returned to central Palestine with his nephew named Lot, the other captives, and with a large amount of spoil that was taken from the northern kings (verses 16-17). Abraham then met Melchizedek and gave him a tenth of the spoil. **“He gave him tithes of all”** (verse 20). The remainder of the captured goods was given to the king of Sodom (verses 21-24).

Consider this action of Abraham. There is no agreement whatever with the law of tithing later revealed in the Book of Leviticus. Indeed, Moses required that the tithe be paid only on the increase of the land and animals (Leviticus 27:30-31). But with Abraham, he did not work to produce any of the spoil he had recovered. Spoil does not represent an increase from farms or ranches. There was no biblical teaching which showed that Abraham was required to give a tenth of the spoil to Melchizedek.

Actually, much later in the time of Moses, the Israelites were informed what should be done with any spoil they might capture from their enemies such as that which Abraham captured in his day. Such spoil was not to be tithed as shown in the law of Moses. When the Israelites obtained spoil from the Midianites, Moses insisted that the priests receive 1/500th of the goods from those who had gone to war—not 1/10th as a tithe would require (Numbers 31:9, 27-29). The Levites got more booty. They received 1/50th of the congregation’s half of the spoil (verse 30). Again, the law concerning “spoils” in war had nothing to do with the later ordained tithe.

But let us again consider the action of Abraham. If Moses was recording in Genesis a universal law of tithing when he wrote about Abraham giving a tenth of his spoils to Melchizedek, why does he depart from that very law some 400 years later with a completely different set of figures? In truth, Abraham was not following any law of tithing on spoil or on anything else. Abraham’s tenth was only in the nature of a voluntary (*free will*) offering of thanksgiving to God for the deliverance of his people from captivity.

If more evidence of the voluntary nature of tithing is needed before the time of Moses, the account of Jacob’s tithing provides it.

“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 back to my father’s house in peace, then shall the Lord be my God ... and of all that thou shalt give me I will surely give the tenth unto thee.’”

• **Genesis 28:20-22** [emphasis mine]

If tithing were an inexorable law intended for all peoples and for all periods of time as many preachers state, this procedure of Jacob is truly a paradoxical case. This is because

Jacob put the word “IF” into his contract he was making with God. That “IF” made the contract to be contingent on God performing something for Jacob. Jacob’s use of the word “IF” takes his contract away from being in the category of a well known universal law. No one treats known laws in such a fashion. That would be like a person saying to God: “If you bless my business during the first six days of the week, then I will close it and rest on the Sabbath.” One does not slight the laws of God by putting the word “**IF**” at the beginning of them. But it would not be wrong to think in that fashion if a voluntary thanksgiving offering were under consideration. The “IF” in the vow makes the tenth that Jacob said he would pay to be a *free will* offering and his promise was even conditional. As clear as it can be, both Abraham and Jacob were the ones who set the parameters, not God!

There is further proof that tithing as a universal principle was not in force before the time of Moses. Look at the example of Jacob’s son Joseph. While in Egypt he was inspired to interpret Pharaoh’s dreams about seven full and seven lean years for harvests. As a result of Joseph’s wisdom and because the Spirit of God was in him (Genesis 41:38-39), Pharaoh made him ruler over all the land of Egypt. For seven years they gathered in the harvests and stored the grain. When the lean years came, the Egyptians used all their money to purchase some of the grain reserves (Genesis 47:14-15). They then sold Joseph all their cattle to buy the needed grain (verse 16). Finally, they even bartered their own bodies and all their land for food (verse 18-20).

This meant that Pharaoh, through the advice of the patriarch Joseph, came to possess all things found in Egypt. At this point notice what Joseph did,

“Then Joseph said unto the people, ‘Behold, I have bought you this day and your land for Pharaoh: lo, here is seed for you, and ye shall sow the land. And it shall come to pass in the increase, that ye shall give the fifth part unto Pharaoh, and four parts shall be your own, for seed of the field, and for your food, and for them of your households, and for food for your little ones.’”

• **Genesis 47:23-24**

This command was nothing like that given by Moses some 200 years later. Moses stated that a tenth of the increase had to be set aside for the Levites. But Joseph said no such thing. He declared that two-tenths (a fifth part) was to be Pharaoh’s for his own personal use, while all the remainder went to the people. Joseph did not give any priesthood a part of the increase that some so-called universal law of tithing might require. Actually, the priests of the time had their own lands which had not been sold to Pharaoh. These produced enough food for their own sustenance and no tithes were ever exacted from them (verses 22, 26).

Joseph in his day knew nothing of any so-called universal tithing laws—simply because none existed. On the other hand, since Joseph was one who respected his father Jacob with utmost esteem, he would have known about Abraham’s tithing example and the conditional tithe of Jacob, yet in Egypt Joseph avoided using any tithe. This was not an act of disobedience because he was “**a man in whom the Spirit of God is**” (Genesis 41:38). Joseph said nothing about giving a tenth of the increase to any priesthood, simply because there was no universal tithing law prior to Moses.

Moses and Tithing

In the time of Moses, God finally ordained a tithing system as part of the laws he gave to Israel. There were, however, several events involving the payment of monies for sacred purposes which occurred before the introduction of tithing. It is worthwhile to consider them in this historical survey about the origin of tithing.

Just prior to Israel's exodus from Egypt, God told them to spoil the Egyptians (Exodus 13:35). Spoil is the booty of war. Since God as Israel's military commander had won the war over the Egyptians in Egypt, God told Israel to take the booty (the spoil) that now belonged to them. There is no evidence that the Israelites once they obtained the spoil gave a tenth of it to anyone. For one thing, there was at that time no authorized priesthood among the Israelites to take tithe on God's behalf. And even if there were, the accumulation of these things was reckoned as spoil of war, not income or compensation. Moses ordained a different set of laws for spoil, as previously explained. Thus, the law of tithing was not in operation when the Israelites first left Egypt.

Then, about three months later at Mount Sinai, the Old Covenant with the Ten Commandments was first given to the Israelites (Exodus 20). It also embraced many other laws recorded in four chapters—unto the end of Exodus 23. These were laws of the Old Covenant which Israel promised to observe (Exodus 24:3-8). These four chapters contained nothing less than the basic constitution which was intended to govern Israel. The Bible calls the contents of those four chapters the Book of the Covenant. Remarkably, there is not one hint of tithing as a requirement in this basic teaching of the Old Covenant. Some might consider this an oversight on Moses' part because there surely was a need to finance the new national existence of Israel.

True enough, Moses was well aware that the accumulation of revenues was needed to perform the Old Covenant requirements that had been recently ordained at Mount Sinai. Tithing, however, was not the method that Moses used at this early period. He had another way of securing the necessary funds to operate the civil and religious institutions associated with the new nation of Israel. Moses simply asked for some free will offerings. When Moses petitioned Israel for money to build the Tabernacle, here is what happened:

“Men and women, as many as were *willing* hearted, brought bracelets, and earrings, and rings, and tablets, all jewels of gold and ... the children of Israel brought a *willing* offering unto the Lord ... They brought yet unto him [Moses] *free offerings* every morning ... the stuff they had was sufficient for all the work to make it, and too much.”

• ***Exodus 35:22, 29; 36:3, 7*** [italics mine]

The Israelites had taken much spoil from the Egyptians. When it became necessary to raise funds to build the Tabernacle, Moses asked the Israelites to give *free will offerings* from these and other possessions. The Old Covenant society which Moses established at Mount Sinai, whether religious or secular, was supported solely (at first) by *free will contributions*. This is precisely the way the early Christians financed their activities (we will see this later). There was no law of tithing that was being applied in the building of

the holy sanctuary (the Tabernacle). As a matter of fact, tithing was not understood as a necessary thing by Moses until almost a year later (Leviticus 27:30-33).

In concluding this historical survey, it should be noted that for the first two thousand and five hundred years of human history (as recorded in the biblical narrative) the only two instances of tithing were involving *free will* offerings of Abraham and Jacob. And even in the first period of the Exodus, Moses only required free will contributions from the Israelites. But true enough, a year passed in the Wilderness, then Moses saw the need for a law of tithing. Let us now look in the next chapter at the laws that Moses ordained for Israel.

Chapter 6

The Mosaic Law of Tithing

Moses finally came to the conclusion that a tithing system was necessary for the nation of Israel. This occurred at the beginning of the second year of the Exodus. He told the Israelites that they should henceforth give a tenth part of their seed crops and fruit trees plus every tenth animal to the treasury in the newly erected Tabernacle (Leviticus 27:30-33). One should notice three points about this initial law that are commonly overlooked today.

At first, Moses discouraged Israelites from giving tithe in money though Moses reluctantly allowed it. For example, if anyone insisted on retaining any increase of the crops for personal use, Moses demanded an extra fifth part premium (Leviticus 27:31). Moses did not mind them paying in money for crops, but they had to give the extra premium for the privilege. It is strange, but Christian ministers today would rather have the money than the foodstuffs that Moses ordained. Preachers in demanding the tithe are magnanimous and they usually don't ask for the one-fifth premium for the privilege of paying in money rather than in kind.

Secondly, since the tithe was only required on agricultural crops and herds, little produce would have been given to the treasury while Israel was in the desert of Sinai. Israel had little agricultural crops produced in that desolate wilderness to tithe (Deuteronomy 29:5-6).

Thirdly, Moses did not say in the Book of Leviticus how the tithe was to be spent or to whom it was to be given. He simply said that Israelites were required to pay the tithe. Obviously, the monies were placed in the Tabernacle (the Temple) treasury and this limited amount of produce was placed in storage bins. Let us now examine the tithing system.

What Products Were Tithed?

Many people have been hasty in assuming that all the income earned by Israelites was subject to the laws of tithing. This was not the case. Any Jewish rabbi can inform a person what items were to be tithed because the Bible makes the matter plain. This point should be noted very carefully.

There were only two types of income that were tithable: One was from agricultural production. **“All the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s”** (Leviticus 27:30). This meant that a tenth of all agricultural produce of the land of Israel, whether fruits or vegetables, had to be tithed. The second type of tithable income was the increase of animals. **“All the tithe of the herd or flock, whatsoever passeth under the rod, the tenth shall be holy unto the Lord”** (verse 32). Only these two specific income producers were subject to the tithe.

There is only one exception to this rule. Leviticus 27:31 reads: **“If a man will redeem ought of his tithe, he shall add unto it the fifth part thereof.”** In other words, if a man for various reasons did not wish to pay his tithe in kind (and he wished to give money as a substitute), he was penalized a fifth part. Such a law was obviously not intended to encourage payment of the tithe in money. Monetary redemption, on the other hand, was not allowed for the tithe of animals. Moses declared: **“It shall not be redeemed”** (verse 33). This means that the tithing law of the Bible prohibited cattle ranchers from paying money at all. They were required to give the tenth animal no matter if they wanted to keep it for some reason to themselves.

Who Did Not Tithe?

Since farmers and ranchers were responsible for paying the tithe, we now come to an equally important question: Who was not required to tithe? It is often surprising to people to find that a large segment of people in Israel did not tithe!

The owner of a farm had to tithe, but his hired hands were exempt. Was a hired hand required to tithe on his salary? Not at all! There was no law that required a tenth of one’s salary to be tithed (which was earned for services rendered). Only the crops and animals of those who owned them were subject to the tithe. After all, the crops and the animals did not belong to the hired hand and only the increase from one’s land or animals was subject to the tithe. And note this. Fishermen did not tithe, though this industry is mentioned in the law (Leviticus 11:9–12). Likewise, the mining industry is referred to (Deuteronomy 8:9), but the tithe of minerals extracted from the earth was never called for. The lumber business is mentioned (1 Kings 5:7–12) and construction work on buildings (1 Kings 5:13–18) but tithes were not extracted from people who worked in those trades. The same held true for those earning an income from weaving, handicrafts, or from any form of manufacturing or merchandising. They all were immune from tithing including all those in the military and government workers. And though the Levites were commanded to pay a tenth of the tithe they received from the farmers and ranchers to the Priests, those Priests themselves were totally exempt from paying any tithe.

To make it plain and simple, only the owners of farms and flocks were required to tithe. Indeed, the Israelite who had fewer than ten cattle did not have to tithe on nine of them because the requirement stated that only the tenth animal that passed under the rod was to be tithed (Leviticus 27:32). Looking at this matter of the tenth animal being tithed from our present monetary point of view, a rancher could have many thousands of dollars invested in nine cattle, but unless he had a tenth he was not required to tithe a penny of his assets.

[Some Christian ministers commonly teach that the tithe is God's and that he must get his money first. But the Bible says it is the tenth animal (the last one) that passes under the rod that is God's, not the first.]

These clear biblical teachings present some real dilemmas for Christian ministers today who want to use the tithe for their church activities. If a minister wanted his members of his church to abide by the tithing laws, why doesn't he teach them to perform them the way the Bible instructs? If church members who live in a city wanted to tithe according to biblical law, they would be paying a tenth of their garden produce (if they had gardens) or a tenth of their chickens (if they had chickens). Even if they earned \$2,000 a month in other income, that's all they would be required to tithe. This would hardly be enough to support normal church activities today. Yet this is the precise law of tithing which was ordained for Israel by God. There is however hardly a Christian minister (who demands tithing today) who would feel inclined to abide by these laws of the Bible regarding tithing. They want more money than a tenth of what comes from gardens and chicken coops!

Chapter 7

Tithing in the Wilderness and Canaan

Let us now look at how the tithing laws in the Bible evolved. It will help us to understand better what the doctrine of tithing is all about. Actually, the doctrine was developed over the forty years of the Exodus period. Its final development came at the close of the Exodus (the last month of the fortieth year). In that final month, Moses brought the Israelites together in order to give them his final instructions. He found it necessary to make some adjustments on many points of the law. This was needed because the Israelites were leaving their nomadic existence in the desert and they were entering a civilized type of environment in the Land of Canaan. The laws that had been given to guide them in the wilderness had to be adjusted to account for this new civilized type of life which they were about to encounter in the Land of Canaan.

This prompted Moses to give a new introduction to his laws in the Book of the Covenant that had been enacted at Mount Sinai. The first 11 chapters of Deuteronomy constitute that new introduction. This instruction was reckoned as a prologue to the whole law which was made to allow the Israelites to understand the changes that were being legislated by Moses.

These modifications involved a number of laws, and tithing was no exception. The new environment in the Land of Canaan required some alterations in the way the tithe was to be gathered and utilized. Since in the wilderness most Israelites encamped close to the Tabernacle, it was then common for the people simply to deposit the tithe in the Temple treasury as the need arose. After the rebellion of Korah (some twenty years after Israel left Egypt), Moses determined that the tithe was then to be given exclusively to the Levites (Numbers 18:20-24).

It became clear to Moses, however, that the giving of the tithe had to be different in the Land of Canaan than in the wilderness. That land was well over one hundred miles long and some fifty miles wide. The various Israelite tribes were going to be scattered over an

expansive area and even the Levites and Priests were to live in forty-eight cities located throughout the land (Joshua 21).

This dispersal of the people made it difficult to pay the tithe at one central location. This prompted Moses to authorize the forty-eight priestly cities scattered over the land as official sites where tithes could be stored or to be paid in certain tithing years.

This ratio of Israelites to Levites convinced Moses that a new and equitable tithe system for paying and distribution was needed once Israel inherited the Land of Canaan. He decided to make a change in how the tithe was to be distributed and spent. Moses commanded that Israelites were no longer to perform their tithing obligations in the manner they had observed them in the wilderness. **“Ye shall not do after all the things that we do here [within the wilderness] this day, every man whatsoever is right in his own eyes”** (Deuteronomy 12:8). Moses began to regulate the religious activities of the Israelites with more precision. He made the laws more strict and with greater detail for Israel’s observance in the Land of Canaan.

Notice the context of the last quote. It is important. He said the Israelite did **“whatsoever is right in his own eyes”** (Deuteronomy 12:8). Moses was talking about the payment of tithe, burnt offerings, sacrifices, heave offerings, vows, free will offerings, firstlings of the herds and flocks (Deuteronomy 12:6). There were no laws regulating these matters.

Note that the law of the firstlings (that is, the firstborn of herds and flocks or the first fruit of harvest from farms) is a very different set of laws than those of tithing. They must not be confused as is sometimes done by preachers and priests who want to be the first paid from one’s income, so they erroneously apply the word “first” regarding animals and produce in this regard. But the law of firstlings is not for Christians. For firstlings see Numbers 3:12-13, 40-45; 8:16-18 and for first fruits see Leviticus 23:10-14; Numbers 18:12-28; Deuteronomy 18:4. One must distinguish these laws of the firstborn and first fruits from the law of tithing.

While in the wilderness the Israelites gave to the Levites what little tithe and firstlings and first fruits they had in any manner they pleased. At that time Moses said each Israelite had been able **“to do whatsoever is right in his own eyes.”** But when they crossed into the Land of Canaan, this unregulated manner for doing such things was to stop. Once the central sanctuary was established in the midst of Canaan, new regulations were ordained by Moses to come into play. **“Ye shall not do after all things that we do here [in the wilderness]”** (Deuteronomy 12:8). These new directions were also changes in the laws of tithing. Once this fact is understood, we can realize the simple teachings about the full doctrine of tithing as recorded in the biblical revelation. They are very different from “Christian tithing” today.

The Tithing Laws For Canaan

Since the wilderness existence of the Israelites allowed little increase from agricultural products or animals, Moses did not consider the question of tithing as being of pressing importance during the Exodus period. But now that Israel was going into the land of Canaan, it became necessary to regulate the matter. Moses recognized that a great deal of money and produce would be arriving at the central sanctuary each year. There had

to be directions on how those monies should be used and distributed. Moses decided to adopt a system that would fairly benefit all the people in the nation. He did not want any part of Israelite society having an aristocratic lordship over other members. This inspired Moses to come up with the most equitable tithing system that could be imagined.

Look at what Moses did. Since the tribe of Levi was a small tribe in Israel, Moses saw that tithing ten percent of all agricultural and animal increase to them every single year (without any let-up) would give the Levites tremendous financial advantage over the other Israelites. He would have none of this.

When Moses saw that the Levites would be receiving more money than ordinary Israelites, he decided on a plan that would equalize the situation and let all Israelites have a share in the economic blessings that God was giving. First, he ordered that all Israelites set aside ten percent of their agricultural and animal production each year. Then he commanded that this tithe should be brought to a central place where the Tabernacle (later called the Temple) would be located (Deuteronomy 14:22-24). To accomplish this in a convenient way, Moses changed the law by allowing the tithe to be turned into money without the premium penalty of a fifth extra. This permitted the Israelites who lived far from the sanctuary to carry monetary tithe to the central Temple area unburdened (Deuteronomy 14:25). Those who lived closer could still transport their tithe of grain, oil or firstlings to the sanctuary.

When the Israelites arrived at the Temple, Moses commanded them to do something with their tithe that they were not allowed to do while in the wilderness. They could now use part of their tithe to rejoice before God at the central sanctuary. They were also to share it with the Levites (Deuteronomy 14:27). While formerly, only the Levites were to be given all tithes, now it was different.

In a seven year sabbatical period, the first, second, fourth and fifth years were times when the tithe payer himself could eat of the tithe at the Temple with the Levites having only a share. But in every third and sixth year, the tithe was to be kept in the Israelite's own home area. In those years the tithe was not to be brought to the central sanctuary but given to the Levites and needy peoples located in communities throughout the country (Deuteronomy 14:28-29).

Look at what this meant. Every third and sixth years of a seven year sabbatical period were the only times that Levites got the full tithe (with the exception of that part of the tithe which went to the fatherless, strangers and widows, that is, to those who were destitute). This system was most equitable.

What must be clearly understood about this tithing plan devised by Moses is that there was only one tithe being discussed. It was one tithe being used differently in the various years of a sabbatical cycle. There was no so-called "second" or "third" tithe in the plan of Moses. To find reference to those extra "second" or "third" tithes, one has to leave the Bible and consult the opinions of various Jewish interpreters who (after the Babylonian Captivity, when so much previous knowledge from the Bible had been lost) became so strict that they invented a second and third tithe to show an excessive "righteousness" (Tobit 1:7ff; Josephus, *Antiquities*, IV, 240). The so-called second and third tithes were devised through traditional concepts, and not from heeding the biblical commands of

Moses. Churches who apply such teaching today are in no way following the biblical teachings of Moses.

The misapplication of these laws of tithing represent blatant examples of just how far preachers, evangelists and church denominations have departed from following the teachings of the Scriptures. The final tithing law was this: Moses (in four years of a sabbatical period) allowed all Israelites to share in the tithe at God's three festival seasons each year, and every third and sixth year the Levites along with the destitute could use the tithe. Most preachers today, however, want a full ten percent of the money that each Christian earns *every year*. Indeed, they would prefer the tithe to be paid *every month*, and they don't want the tithe payer to share in the tithe (as the Levites did with the Israelites).

Many preachers go even further and also misapply the law of the firstlings and first fruits of Moses (which has nothing to do with tithing). They abuse this teaching to claim the first tenth of all income earned by Christians. Remarkably, not a single one of these so-called requirements for Christians that we have been discussing in the last two paragraphs is found in the Holy Scripture. Indeed, it was the tenth animal that passed under the rod that was tithed, not the first. It is time these flagrant misapplications of biblical teachings come to a stop by all Christian ministers. They need to stop their sinning in this regard and get back to teaching all the truths of the Holy Scriptures.

Chapter 8

The Levites Place in Society

What Moses gave to Israel in regard to the tithe was reasonable, and very beneficial to the whole nation. Let us now look at the sensibleness of the Mosaic law of tithing. When it is fully understood, it will be seen that it was intended to benefit the whole of society within Israel. The Levites were central to it all.

Though the tribe of Levi in ancient Israel was empowered to receive tithe of the people (except that part of the tithe needed by the people for festival requirements and that for the destitute), the Levites also had other ways of earning money. Not all of them were supported by the tithe.

The Levites were not given territorial lands like other Israelites. They (along with the Priests) were allotted forty eight cities in which they could earn a living. This means the Levites received a reasonable amount of acreage to cultivate besides the fact that many of those cities were located in some of the best parts of the Land of Canaan.

“And the Lord spoke unto Moses in the plains of Moab by the Jordan at Jericho saying: Command the children of Israel, that they give unto the Levites of the inheritance of their possession cities to dwell in; and open land round about the cities shall ye give unto the Levites. And the cities shall they have to dwell in; and their open land shall be for their cattle, and for their substance, and for all their beasts.”

• ***Numbers 35:1-3***

Many people have not realized that Moses gave the Levites the means by which to earn a living without having a dependence upon tithe alone. Other than the tithe of the third and sixth years of a sabbatical cycle, the only Levites that received tithe were those who attended the service of the Tabernacle (and even then it was only that part left over from the festival use by ordinary Israelites). At other times they had to earn their own living within the cities and lands allotted them. The Levites were expected to work for their livelihood like any other normal citizen within the community of Israel.

This is why the Levites were provided with open lands surrounding the cities. The suburb of each Levitical city had 1,000 cubits (about 1,600 feet) on each side for grazing their cattle (Numbers 35:4). There was a further 2,000 cubits beyond the first measure surrounding each city that they were to use as fields and vineyards (verse 5). The two zones represented 3,000 cubits of open land extending outward from each side of the city walls (Lange's *Commentary*, vol. II, p.186). At least four square miles of land belonged to each Levitical city. With 48 cities being represented, the cumulative amount of land equaled almost 200 square miles for pasturing and cultivation. It is interesting that this amount of Levitical land was very near the square mileage assigned to the tribes of Benjamin and Zebulun.

Since some of the cities that the Levites inherited were the most prosperous in the nation, their combined property value would almost equal that of the lesser Israelite tribes. These facts ought to put to rest the belief of some church leaders who imagine that the Levites lived solely off the tithe of the other tribes. In no way was this true. The Levites had to work for their living as anyone else. Only when Levites attended the service of the Tabernacle (whether on a full-time or part-time basis) was the tithe expected to support them (Deuteronomy 18:6-8).

Moreover, God was quite concerned that the Levitical lands remain within the tribe of Levi perpetually: **“But the fields of the open land about their cities may not be sold; for that is their perpetual possession”** (Leviticus 25:34).

Though the Levites were scattered throughout the land of Israel, there was only one place in the land where they could assist in the service of the Tabernacle (and later, the Temple). When Israel got the possession of the Land of Canaan, they set up the Tabernacle first at Shiloh and later in the time of Solomon it was finally moved to Jerusalem where the portable structure was abandoned for the permanent Temple. But the greatest percent of the Levites did not perform services in the Temple. That building was simply too small for all of them to work there. Most Levites performed duties in other employments within the nation of Israel.

The occupation of the Levites were in what we call professional fields today. Moses expected this to be the case. They were ordained to be teachers of the nation (Deuteronomy 24:8; 33:10; 2 Chronicles 35:3; Nehemiah 8:7); they also represented many of the judges of the land, and in the time of Ezra they were the sole members of the Sanhedrin—the Supreme Court of the nation (Deuteronomy 17:8-9; 21:5; 1 Chronicles 23:4; 2 Chronicles 19:8; Ezekiel 13:2; 14:2; Luke 17:14); they were professional singers and musicians (1 Chronicles 25:1-31; 2 Chronicles 5:12; 34:12; producers of books and librarians were almost exclusively Levites (2 Chronicles 34:13). It may appear strange to some but even law enforcement was in their care (1 Chronicles

23:4)—they were the “sheriffs” (Moffatt). Many of the Levites were architects and builders (2 Chronicles 34:8–13).

As stated before, the Levites earned their living by becoming what we call “the professional people” of the community.

And while the ordinary Israelite gave his tithe every third year to the Levites (and the destitute), look at the services he got besides the management of the Temple. Israel got teachers for their children, physicians for their ills, scribes, musicians, singers, judges, and law enforcement officers. A part of their tithe even went to support a type of social security service every third and sixth year for the destitute.

This indicates that the one tithe, which was distributed differently over a seven year period, was not simply intended for religious purposes. It was something similar to our taxes that support our educational institutions, our government hospitals, our law enforcement agencies, our cultural societies, etc. When one sees the true picture of Israel’s tithing system, the early Israelites didn’t get too bad a deal in their payment of tithe. Today, however, the “tithe payer” normally gets no such material benefits. He receives the sole opportunity of supporting his church—and that’s all he gets. What a far cry from the ancient tithing system of Israel in which all benefited.

Chapter 9

Stealing From God

Probably no section of Scripture is more often cited in support of an alleged universal law of tithing than Malachi 3:8-10. It is a favorite text for ministers today. But in using this section of Scripture as a means to support their modern and anti-biblical “law of tithing,” most preachers apply the passage entirely out of context. What does Malachi say?

“From the days of your fathers ye have turned aside from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts.”

• **Malachi 3:7**

Who were the people that Malachi said had turned aside from God’s ordinances? Were they the Egyptians? The Chinese or Russians? The British or Americans? Continuing in verse 7, **“But ye say: Wherein shall we return?”** Who is the “ye” to whom Malachi is referring? The answer is plain. It was the ancient Jewish nation existing in the time of Malachi. Verse 8: **“Will a man rob God ? Yet ye have robbed me, But ye say, wherein have we robbed thee? In tithes and offerings.”** But who were these “robbers”? They were the people of Judah who lived in Palestine that Malachi was scolding. They had not been giving their tithe nor proper animal sacrifices for the rituals of the Temple. They were **“cursed with a curse: for ye have robbed me, even this whole nation”** (verse 9).

Some have expressed an absurdity that this indictment of Malachi is against the modern United States. What nonsense! Is the United States currently under a curse for not tithing? Tithing was not ordained for Americans in the first place! If such a curse is on the

United States why do thousands of people from other areas of the world try desperately to come to the United States each year? Do the peoples of India, Africa and Latin America feel America is under a curse? Is not the United States of America still one of the richest and most bountifully blessed nations that has ever existed in the history of mankind? True, there are problems in our country, but which people of the world would say we have been (or are) under a curse? I know of none.

The truth is, it is not the United States or Britain and the Commonwealth that are being discussed by Malachi. His scolding for their failure to pay tithe, and their lapse in not bringing proper animal sacrifices for the ritual service of the Temple at Jerusalem, was solely and exclusively to the nation of Judah in the early fourth century B.C.E. That is what the Bible says. Some people have misapplied these scriptures to support their opinions about tithing. Malachi continues with his narrative.

“Bring ye the whole tithe into the storehouses, that there may be meat in mine house, and try 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 be more than sufficiency.”

• ***Malachi 3:10***

The tithe being discussed by Malachi is clearly the agricultural and the animal tithe of ancient Judah. The prophet is actually speaking about food, not money. Where were the storehouses located of which Malachi was talking?

They had their origin in the time of King Hezekiah back in the eighth century B.C.E. (2 Chronicles 31:4-10). An order had been given by Hezekiah to bring the tithe of the agricultural produce into the sanctuary—and the people brought such abundance that the Levites had to lay it up in heaps (verses 5-6). Hezekiah then had chambers made in the Temple to hold the surplus (verse 10). They held grain, not money.

Malachi was interested in those storehouses. He wanted the storehouses within the Temple refilled. By the way, a single complex of storage silos in Kansas would be five or even ten times the size of the silos in the Temple in Malachi’s time. It wasn’t a great abundance that Malachi was asking for. He simply wanted the normal agricultural produce to be tithed and put in the Temple in order to fill the Temple storehouses. And besides, all the tithe and offerings which were required by law (Deuteronomy 12:6) were supposed to be sent only to the Temple at Jerusalem except in the third and sixth years of a sabbatical cycle. Malachi simply wanted the silos inside the Temple refilled.

A parallel account of Malachi’s situation is found in the thirteenth chapter of the Book of Nehemiah (Nehemiah was a contemporary of Malachi.) Beginning in verse 10,

“And I perceived that the portions of the Levites had not been given them; so that the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said: Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.”

- **Nehemiah 13:10-12**

In the days of Nehemiah and Malachi there were food shortages and much poverty in Judah. See Nehemiah 5:2-6. It was in relieving that bad environment that the prophet Malachi promised the Jewish people a help from God. But the country was in bad shape. Insects had devoured much of the land. The animals were not reproducing properly. Judah was then under a curse. But Malachi promised the Jews in Palestine a relief. If they would turn from the evil ways, they were to have **“more than sufficiency”** (Malachi 3:10).

“And I will rebuke the devourer [the rapacious insects] for your good, and he shall not destroy the fruits of your land; neither shall your vine cast its fruit before the time in the field, saith the Lord of hosts”

- **Malachi 3:11**

These verses of Malachi about ancient Judah in Palestine have nothing to do with modern America, Canada, Australia, New Zealand, Britain—or any other nation. Malachi was only interested in the Jews of Palestine filling the silos in the Temple back at that time. The tithe probably represented, in our money values today, no more than a few thousand dollars of grain. After all, the Temple was very small—less than an acre in area—and if all the storehouses were filled with grain, it would have hardly equaled a fifth or tenth of produce found in one storage complex in Kansas today.

Tithing Only For the Land of Israel

Another factor that has often been overlooked concerning the biblical tithing system is the fact that it only applied to those Israelites who lived in Palestine.

“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.”

- **Leviticus 27:30**

Notice a major point about this tithing instruction. It said **“All the tithe of the land ... is the Lord’s.”** This Hebrew word rendered “land” is *aretz*. At times the word can mean the earth (Genesis 1:1). At other times it is used with regard to a specific land or country (Exodus 3:8, 17). Many times the term, as used in Leviticus 27:30, refers specifically to the land of Israel in Palestine. See Leviticus 19:23; 20:2; 25:10, 18; 26:32, and so forth. As the Gentile nations were not given tithing laws and Levites were not instructed to go to the Gentiles and take tithe from them, the term **“the land”** in Leviticus 27:30 really refers to the land of Israel.

George Foot Moore, in his work on Judaism (one of the recognized authorities on Jewish religion in the time of Christ) had the following to say about the law of the tithe in Leviticus 27: **“All of these applied in the letter of the law only to the land of Israel, however, at any time its boundaries might be defined”** (*Judaism in the First Centuries of the Christian Era*, vol. II, p.71). Professor Moore went on to point out that the land of Babylon was finally accepted as part of the land of Israel—a “tithable”

land—because so many Jews were resident in the area. Egypt was finally accepted as a tithable land. In the earlier time of Joseph, however, Egypt did not pay tithe as shown by the one-fifth produce which was paid to Pharaoh and the four-fifths that went to the people. The lands east of Jordan came to be acknowledged as tithable: Ammon, Moab and Syria—at least the parts of those lands that David conquered and where many Jews came to live.

Other Gentile lands, on the other hand, such as Asia Minor, Greece or Italy were not allowed as lands which could produce tithe. The produce of those lands was considered as being impure and not holy enough to support the Levitical priesthood in its function at the holy Temple. As Edersheim records, even the very dust of heathen lands was reckoned as defiled (*Life and Times of Jesus the Messiah*, vol. I, p.9). This is why tithe was not acceptable from them.

At any rate, the strict reading of the law demanded that the tithe come only from the land of Israel—which was later interpreted to include those areas east and north of Palestine and Egypt where the populations were predominantly Jewish. All other areas were proscribed. This fact about tithing may be surprising to many Christians, but this is an actual fact that is revealed in the Law of God. Many preachers and evangelists know these facts, but they fail to tell the laity about them simply because they believe the people would not fund their churches if they were privy to these facts. But it is time for all people to know the truth of the biblical revelation. To be guided strictly by the statements of biblical law, it would be improper to pay tithe on products from the United States, Britain, or other Gentile lands.

And this does not end the story. There is yet another surprise that most Christians fail to understand. In actual fact, the Temple in Jerusalem did not get the bulk of its income for operation from the tithe that the Israelites gave on their farm produce and herds. There was another law that Moses enacted that provided huge quantities of money to Temple operations when the people were faithful in carrying out the Law of the Old Covenant. Moses also legislated that the Temple itself was to be (in a primary sense) funded from the giving of a half-shekel by every male in Israel (Exodus 30:11–16). This half-shekel was to be given each year and it was to be sent to the Temple treasury no matter where Israelites lived in the world. Let us notice this matter of funding the Temple as it must have existed in the time of Christ when Herod's Temple was in full operation.

The Temple was responsible for bringing into Jerusalem huge quantities of monies and other contributions from Jews and even Gentiles from around the Roman and Parthian worlds. Note the words of Titus the Roman general (and later emperor) in a speech to the Jews just before the fall of Jerusalem. He called attention to the riches of the Jews at the time and how the Romans had helped them to secure those riches.

“We [Romans] have given you leave to gather up that tribute which is paid to God [the Temple tax], with such other gifts that are dedicated to him: nor have we called those that carried these donations to account, nor prohibited them; till at length you became richer than we ourselves, even when you were our enemies.”

• **Josephus, Wars, VI.6,2**

This tribute was the annual half-shekel payment for the upkeep of the Temple which each Jewish male from twenty years of age upward had to pay each year. This money was collected from various sites all over the Roman Empire and conveyed in many instances under guard of the Romans themselves to the Temple treasury in Jerusalem. This tribute alone (besides all the other offerings of money and animals, etc.) that was sent to the Temple amounted to a prodigious quantity of revenue each year. Let us try to understand how much in 1993 U.S. dollars this might have been. The coin in the fish that Peter caught had the value of one shekel (called a *stater* in Greek). This would pay the annual tribute for Jesus and Peter (Matthew 17:27). A stater was equal to four drachmae with each drachma being a little more in value to a Roman denarius. A denarius, according to Jesus, was what a common laborer would receive in one day (Matthew 20:2). Thus a half-shekel would equal about two days work. Since our minimum wage in early 1993 is just under \$5 an hour, a twelve hour day would gain a person about \$60 at the present. Thus, two such days would be \$120. Based on our “work/pay” today, about \$120 is what each Jewish male over twenty would have to pay each year to the Temple treasury. Since it is reasonably estimated that there would have been between 3 and 4 million Jewish males who would pay the tribute each year, this would amount to between \$360 to \$500 million U.S. dollars just for the half-shekel tribute alone. That is a lot of money!

It was the Sanhedrin at the Temple in Jerusalem that set the value of the half-shekel each year. The value was determined by the value of the animal sin offerings each year (*Shekelim* II.4). If the value of sin offering animals went up because of a scarcity, then the Sanhedrin would require more of the common currency to equal the amount of the shekel at the Temple. The standard of value was set by the Temple authorities so that God would have the same amount being given to the Treasury each year no matter what the value of coinage (either inflated or deflated). Whatever the case, there were great quantities of money coming into Jerusalem each year and this helped make the economy of Judaea and Jerusalem a very prosperous one. That wealth, however, came to an end with the destruction of Jerusalem in 70 C.E. With the Temple destroyed about forty years after Christ, the Jews did not have to pay the tithe for its upkeep. They were required by the Romans to continue paying the half-shekel (now to the Roman treasury) until its rescission in 429 C.E..

Once the biblical regulations concerning the laws of tithing are understood, it can be seen how far modern Christian advocates of a tithing system for the Christian ministry have strayed from the truth. The sad thing about the matter is their *attitude* of carelessness with the teachings of God’s Word in this and many other matters. Their taking out of context the teachings about tithing and the first fruits to suit their own fancies should stop, and they should begin to show more respect for the actual teachings of the Holy Scriptures rather than their slipshod practices today.

The next chapter of this book concerns the teachings of the New Testament. It supports the Old Testament precisely.

Chapter 10

The New Testament and Tithing

The matter of tithing in the New Testament has been misconceived on a grand scale. This is especially true in regard to financing the Christian Church (Greek: *ekklesia*, which means “congregation” or “assembly”). As most of us are well aware, some ministers have wanted to use the Old Testament tithing doctrine to support their fund raising enterprises. But the teaching of the New Testament does not revolve around the service of the Levites in the Temple. This has posed a problem in adopting the Old Testament tithe.

The New Testament shows a different set of legal precepts for financing Christian activities. True enough, when Christ was on earth he told his disciples that tithing was a doctrine still in force (even on the meagerest of substances), but this was before the *ekklesia* was established.

“Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy and faith: these ought ye to have done, and not to leave the other undone.”

- **Matthew 23:23**

Christ was not talking to members of the Christian *ekklesia*. He was speaking to the Pharisaical leaders of the Jews. And why not? The Pharisees were still within the Old Covenant system when Christ made his remarks. Even the Pharisees felt they were obligated to accept the Levitical regulations and Christ simply called their attention to those requirements. Jews at the time were supposed to pay the tithe.

Remember, while Christ was alive the Temple was still standing. The Levites and Priests were still performing their ordained functions and were then the legal recipients of the tithe. The New Covenant had not been introduced. Being under the Old Covenant administration at the time, it was only natural that Christ would tell the Pharisees to obey the law of tithing that Moses ordained. Indeed, before Jesus was crucified he even informed his disciples to offer animal sacrifices (Luke 5:14); to pay the annual half-shekel for the upkeep of the Temple (Matthew 17:24-27); and even to recognize the Scribes and Pharisees as sitting in Moses’ seat and to do as they commanded (Matthew 23:2-3).

All these requirements had nothing to do with the way the Christian *ekklesia* was later to conduct its activities. Only while the Old Covenant was in operation was it necessary to sacrifice animals, be circumcised, pay Temple tax, and (as Christ informed the Pharisees) to pay tithe.

But with Christ’s death and resurrection, the message of salvation was no longer centered on Moses and the Old Covenant. It was now focused on Christ Jesus and having faith in him. This brought in a whole new set of theological principles for people to believe and to practice. These new standards of belief had nothing to do with a physical Temple in Jerusalem, with physical sacrifices, with a physical priesthood, or with the physical tithe of the Old Covenant. The carnal regulations became redundant. They were simply **“meats and drinks, and divers washings, and carnal ordinances, imposed on them until the time of reformation”** (Hebrews 9:10). Since Christ’s death and resurrection, all the physical ordinances of the Old Covenant (including tithing) were done away (2 Corinthians 3:6-18).

Some have assumed, however, that Jesus must have instructed those in the new Christian society to continue the use of tithing. This is not true. This would have been breaking the law of God's covenant with Israel. The disciples were not Levites. They did not do service in the Temple. The Christian *ekklesia* was not governed by the physical rituals associated with the Temple services at Jerusalem. Even Christ did not use tithe money for any expenses he incurred while he was on earth. For example, Luke 8:3 says, as recorded in the Amplified Version,

“And Joanna, the wife of Chuza, Herod’s household manager, and Susanna, and many others, who ministered to and provided for Him and them out of their property and personal belongings.”

Jesus and his disciples were supported by private funds from those who believed in his mission. Jesus was not a Levitical Priest and he could not legally receive tithe. The Book of Hebrews makes a major point of this. **“It is evident that our Lord sprang out of Judah; of which tribe Moses spake nothing concerning priesthood”** (Hebrews 7:14). Christ had to use personal monies for his work—not tithe.

Indeed, the matter of using free will offerings was insisted upon by our Lord. When Christ sent out the seventy, they were told:

“Go your way: behold, I send you forth as lambs among wolves. Carry neither purse, nor scrip, nor shoes ... and in the same house remain, eating and drinking such things as they give: for the laborer is worthy of his hire ... and into whatsoever city ye enter, and they receive you, eat such things as are set before you ... he that heareth you heareth me; and he that despiseth you despiseth me; and he that despiseth me despiseth him that sent me.”

• ***Luke 10:3-16***

At this early date in the ministry of Christ, the disciples were informed by Christ to take only that which was set before them. They were also instructed not to worry about operating some kind of major organization that depended on great quantities of money in doing the work. No large institution was then needed. Jesus said:

“Take no thought for your life, what ye shall eat, or what ye shall drink; nor yet for your body, what ye shall put on. Is not the life more than meat, and the body than raiment ... wherefore, if God so clothe the grass of the field, which today is, and tomorrow is cast into the oven, shall he not much more clothe you, O ye of little faith? Therefore take no thought saying, what shall we eat? or, what shall we drink: or, wherewithal shall we be clothed? (For after all these things do the Gentiles seek;) for your heavenly Father knoweth that ye have need of all these things. But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you. Take therefore no thought for the morrow: for the morrow shall take thought for the things of itself.”

• ***Matthew 6:25-34***

Christ did not concentrate on getting money. While he was preaching he admitted that he was so poor that **“the Son of man hath not where to lay his head”** (Matthew 8:20). He was in poverty. **“Though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich”** (2 Corinthians 8:9). And poor he was. He did not have enough money to pay the half shekel for the upkeep of the Temple (Matthew 17:24–27). And note this. He never had an overabundance of financial support. On one occasion Christ had about 5000 people following him (John 6:10). Had he taken as little as ten cents a day from each of them (far less than a tithe), he would have had \$500.00 a day in our money for the use of himself and his twelve disciples. But our Lord took not a penny from anyone at this early date. Indeed, he did just the opposite. He multiplied five barley loaves and two small fishes into enough food to feed the 5000. He was more interested in giving people something than taking something from them. And as said before, both he and Peter were so “broke” that a fish had to fetch a shekel in order for them to meet their financial obligations to support the Temple.

Yet, one modern radio evangelist wrote that Christ was so well-off that his father had several businesses and homes over Palestine; that they had servants; and that they were prestigious upper-middle class citizens in the nation of Judah. What nonsense! This shows how far some people avoid the plain teachings of Scripture to support their erroneous opinions. The fact is (and let me make it plain), Christ was so poor from the materialistic point of view that the apostle Paul said that he had been in “poverty” (2 Corinthians 8:9).

The criterion that guided the mission of Christ in the matter of finances can be best summed up by Christ’s own words: **“Freely have ye received, freely give”** (Matthew 10:8). To the materialistic mind, however, it would seem ludicrous to imagine that any kind of work could function under such a system of “free offerings.” Yet the *ekklesia* that Christ established operated quite effectively in accordance with such a principle. True enough, no gigantic religious organization evolved among the apostles as a result of this procedure, but strange as it may seem, the whole Roman world came to know what the Gospel was all about in a powerful way and (comparatively) it took so little time to do it. The work was done on faith, supported by the free will contributions of God’s people.

There are, however, some Christian denominations with strong central governments (and calling themselves “the True Church of God”) that want none of this. They demand their members pay tithe monies for the service that the Church renders. They even go so far as to say that people are stealing from God if they do not send the tithe to them. Those who default are called “thieves.” Non-payers are threatened with curses. They are told that God will bring them under financial or physical harm unless a full ten percent is given to the Church.

These types of religious organizations believe the role of the laity is to “sacrifice” for Christ, and for the ministry. They tell their people that their first responsibility is to the Church and the second is to themselves or their families. The truth is, Christ does not demand that people sacrifice the welfare of their families to pay him money. Christ said he desired mercy, not sacrifice (Matthew 12:7). Why is it that some ministers today clamor for just the opposite? Some insist that people should sacrifice [sacrifice even their homes, their physical welfare, jeopardize the good of their families, etc.] so that they might obtain mercy from God. Such a principle is not only nonsense—it is absurd. Really,

such a teaching is in real contrast with Christ's commands that it hardly needs to be asked which system is "Christian" and which is that of "money-minded" men?

What will be shown in the next chapter is the fact that the Christian *ekklesia* should be given free will contributions by those who claim to be Christians so that the work of proclaiming the Gospel can be accomplished. In no way should the tithe of the Bible be used for Christian purposes, but the free will contributions that are given are all that is needed. They, however, can be a barometer to the giver to show the amount of love and concern he or she has for the work of the Father, for Christ Jesus, and for all in the world who need to hear the Gospel of Christ.

Chapter 11

Financing the Work of Christian Organizations

Let us notice what happened when Christians first began to organize in the first century. We are told in the New Testament that three thousand people became Christians on Pentecost in 30 C.E. A new Christian community then appeared on the scene. We read in the fourth chapter of Acts how the financing of that group came into existence.

“And 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 ... neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, and laid them down at the apostles' feet: and distribution was made unto every man according as he had need.”

• **Acts 4:32-35**

Clearly, this was no tithing system being used. Tithe was never mentioned as a means for financing these Christian activities. Yet, in many cases, what those people gave was far more than a tithe. Why did they do it? Simply because they saw that the work of God needed to be adequately supported, and they felt motivated by the Spirit of God to finance it. This communal action of the first Christians was not intended to be the standard for Christian groups for all ages to come. This is because those people who were then in Jerusalem had come to the feast of Pentecost from all over the Roman Empire and they wanted to stay longer in Jerusalem to hear the apostles speak about the Messiah and his teachings. This contribution of monies to support these people while in Jerusalem was a special case, but it was motivated by a desire to give the opportunity to these pilgrims to hear this new teaching that was coming forth from the newly invigorated apostles of Jesus. The people simply did not want to miss out on this important teaching. That is why they decided to sell some lands in order to stay longer than they originally designed because they ran out of money with which to keep themselves.

The Sin of Ananias and Sapphira

The most essential part of early Christian giving was a proper *attitude* they expressed in their desire to teach the Gospel to others. A lapse of such an attitude is given in the account of Ananias and his wife Sapphira. The couple decided to sell their property and donate the funds for the support of the new Christian community at Jerusalem. Again it did not involve a matter of tithing. Peter said to Ananias: **“Whiles it [his property] remained was it not thine own? and after it was sold, was it not in thine own power?”** (Acts 5:4). In other words, the money that Ananias had obtained by selling the property remained his own. It was not ordained that he had to tithe any part of that money. A problem emerged, however, when he and his wife held back some of it though he said he was giving it all for the work of the Gospel. They were, in a word, hypocrites.

The difficulty with Ananias and Sapphira was not in what they gave or did not give, but in their lying. They said they were giving all, when they didn't. This incensed Peter. Peter said: **“Satan filled thine heart to lie to the Holy Spirit, and keep back a part of the price of the land.”** He went on to say: **“Thou has not lied unto men, but unto God.”** It was their lying that prompted God to strike down Ananias and Sapphira, not because they held back some of their money. The matter of tithing had nothing to do with the situation at all. In this matter, Peter took no tithe from the people. That was illegal to do in the first place. Peter was no Levite.

How Did Paul Finance His Work?

Paul never used biblical tithe to support his preaching of the Gospel. Paul was too trained in biblical law to suggest such a thing. It would have been illegal for him to take tithe because he was from Benjamin, not from Levi.

There is scriptural information that shows the manner in which Paul's work was financed. He was by trade a tentmaker. He even exercised the trade while preaching the Gospel and to some extent supported himself by working at tentmaking. In the funding of his work, Paul tells us in a number of places how it was financed and how he wished it to be supported. In Acts 20 are recorded Paul's words of farewell to the Ephesian elders:

“Take heed therefore unto yourselves, and to all the flock, over the which the Holy Spirit hath made you overseers, to feed the church of God, which he hath purchased with his own blood ... I have coveted [Greek: “desired”] no man's silver, or gold, or apparel. Yea, ye yourselves know, that these hands have showed you all things [Paul supported himself and helped others by the labor of his own hands], how that so laboring [with your own hands] ye ought to support the weak [Moffatt: “needy,” Rieu: “poor”] and to remember the words of the Lord Jesus, how he said, ‘It is more blessed to give than to receive.’”

• Acts 20:28, 33-35

Paul expressed a proper Christian attitude in his dealings with men—including members of the Christian community. He not only on occasion worked with his hands to support himself, but he had a little left over to help others in need.

It is revealing that Paul spoke many times about supporting the ministry and that Christians ought to give monies for the propagation of the Gospel, but not once did he refer to an Old Testament scripture about tithing to show authority for it. For many years when I was a member of a certain denomination, I thought tithing was a law for the Christian Church. But when I taught it, I always had to appropriate Old Testament scriptures (plus the mint and cummin example given by Christ) to sustain its supposed relevance. Yet I was always amazed that Paul never used such scriptures when he discussed the matter of monetary support. Why? Simply because he knew better. Those “tithing scriptures” of the Old Testament did not (and do not) apply to financing Christian activities and Paul knew it.

Paul, though, did need financial help to teach the Gospel. In 2 Corinthians 11:8 Paul wrote: **“I robbed other churches, taking wages of them, to do you service.”** It has been said by some ministers that Paul had been taking tithe from other churches in order to give a free preaching service to the Corinthians. Nonsense! If that is so, why does he use the word “robbed”? When the Levites of the Old Testament took tithe of other Israelites, the other tribes of Israel were not being “robbed.” Paul’s usage of “robbed” was to prick the conscience of the Corinthians to let them know that others were paying their way for them while they paid nothing.

Furthermore, if the Corinthians were expected to tithe to Paul in the Old Testament manner, Paul would have been forcing them to break the laws of God if he refused to take their tithe. In fact, he did not want to burden them by taking money from the Corinthians. **“And in all things have I kept myself from being burdensome unto you, and so will I keep myself.”** Paul “kept himself” by working at tentmaking.

To say these scriptures written by Paul “prove” tithing, is a classic example of reading into Scriptures what is not there. True, Paul did give an Old Testament example in 1 Corinthians 9:9 that one should not muzzle the mouth of the ox that treads the corn. But this had nothing to do with tithing. If tithing were an ordained method of funding the Christian ekklesia, why didn’t Paul merely quote Leviticus 27 or Malachi 3 which commanded tithing? Paul knew better! He could not legally quote those scriptures because they didn’t apply to any Christian activities.

Still, Christian workers needed to be supported. Paul continued on with 1 Corinthians 9:14: **“Even so hath the Lord ordained that they which preach the gospel should live of the gospel.”** This is fair enough. Just as an ox had the right to eat from the corn which it treads, so should proper teachers or ministers of the Gospel also be supplied with funds. But the ox did not get a prescribed tithe. He simply got a share of the work, and the ox deserved it!

With this, it should be no surprise why Hasting’s *Dictionary of the Apostolic Church* states,

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

Likewise the *Encyclopedia Britannica* records, **“The Christian Church depended at first on voluntary gifts from its members.”** And the *Americana* says: **“It [tithing] was not practiced in the early Christian Church.”** Even the *New Catholic Encyclopedia*, published by a denomination that later called on its members to pay tithes, states: **“The early Church had no tithing system ... it was not that no need of supporting the Church existed or was recognized, but rather that other means appeared to suffice.”** These quotes are under the articles “Tithe” or “Tithing” in each case. There is not the slightest evidence in the New Testament, or in early Church History, to show that the Christian Church used the tithing system of the Old Covenant to finance its operations. After all, they were sensible enough to know that it would have been illegal for them to have done so. The early Christian authorities knew that they were not Levites.

The fact that the laws of tithing were no longer applicable for the Christian Church (because the Christian *ekklesia* did not need Levites and Priests performing the rituals of the Temple) now gave people the opportunity for providing *free will* contributions (that is, offerings of their own volition) for the upkeep of the *ekklesia* and the teaching of the Gospel of Christ to the world. Look at the advantage this gives the Christian. While an Israelite in Temple times when the sacrificial services required the Levites and Priests, the Israelite would not be giving *free will* offerings until he or she had paid the tenth to the Levites. Now it is different.

The rules are now changed. Since tithing is not applicable for members of the Christian *ekklesia*, all the money (and this includes all the increase of crops and animals) belongs to the Christian who produces the income. This means 100% of his or her income still belongs to the income producer as far as God is concerned. Now some of that money will go to pay taxes (and the Bible states that taxes should be paid—Romans 13:6-7), but as far as God is concerned, 100% of the money Christians earn is theirs. This means that when a Christian gives the first 1% of income to support the work of the Gospel, that 1% is from the start reckoned as a *free will* offering. If one gives 5% or even 10% (or whatever one gives), it is ALL a free will offering. But with the tithing system which was in force in the Old Testament, that 1% (or more) of *free will* offering only started after one gave the required 10% to the Levite. But with Christians, all the support is reckoned to be *free will*.

Chapter 12

A Change in the Law?

Anyone able to read the biblical teaching about tithing is aware that the tithe can legally be given only to the Levites or used by people for festival requirements at the Temple in Jerusalem. This has posed a dilemma to those wishing to secure the tithe of the people for their own use. In order to legitimize the receiving of tithe, church authorities often refer to the teaching in the Book of Hebrews which speaks about *a change of the law*. Having mentioned that Abraham paid a tithe to Melchizedek, priest of Salem (Hebrews 7:4-10), the author said: **“there is made of necessity a change also in the law”** (verse 12).

Some modern ministers adopt the erroneous assumption that this *change* of the law involved the direction in which the tithe was to be paid. They want the text to mean that

the tithe is not to go to the tribe of Levi any longer but to Christian ministers. But this is not what the Book of Hebrews was teaching. The *change* was not about tithing in the first place. It was a *change* in the priesthood itself. Paul said that the Levitical priesthood had been “set aside” and was no longer in force (Hebrews 7:18). The only priesthood that was now valid for Christians was the Melchizedek.

While it is true that the Melchizedek priesthood has authority to accept monies from those who worship God (and this was demonstrated back in the time of Abraham when he provided a tenth of the spoils to Melchizedek), there is still, however, no law of tithing prescribed by God associated with that priesthood. Abraham simply gave a voluntary offering of a tenth to Melchizedek. There was no law recorded in the Word of God demanding that Abraham pay Melchizedek that tithe on the spoils he got.

There is another point that needs to be understood. Christian ministers today (including every human on earth) cannot be reckoned as Melchizedek priests. The Bible states in no uncertain terms that the priesthood of Melchizedek is “an unchangeable priesthood” (Hebrews 7:24). The margin to verse 24 has: **“A priesthood which passes not from one to another.”** The truth is, the Bible speaks of only one priest called Melchizedek. No human, no matter how holy and righteous or how authoritative he may feel himself to be, can ever be considered a Melchizedek priest. Indeed, only one person can possibly fill that role and he is identified in the Book of Hebrews as being **“holy, harmless, undefiled, separate from sinners, and made higher than the heavens”** (Hebrews 7:26). He is also **“without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually”** (Hebrews 7:3). Melchizedek was “made *like*” a Son of God, though he was not a Son of God as was Christ. Christ only came in the *order* of Melchizedek (representing Melchizedek on earth while the priest remained in heaven). To be in the *order* of Melchizedek shows Christ representing the priest, but the priesthood itself does not pass to another person.

Now, it would be perfectly proper to pay tithe to that Melchizedek priest if one voluntarily decided to do so. Abraham did and he was honored for his faithfulness. Because of this, some Christian ministers have construed that the Book of Hebrews now authorizes the payment of tithe to Melchizedek. This is true! But a major problem arises. When those ministers begin to say that they themselves are a part of that Melchizedek priesthood troubles emerge. In no way is this true. This is because that priesthood **“passes not from one to another”** (Hebrews 7:24). To be in that “order” of the Melchizedek priesthood demands that one be perfect as was Jesus Christ. Being in that “order” of priesthood requires each person to be **“holy, harmless, undefiled, separate from sinners”**? How many ministers and preachers are **“without descent, having neither beginning of days, nor end of life; but made like unto the Son of God”**? There is no minister, preacher, evangelist or even the papacy who can claim such honors. It is time to give up the nonsense that ministers in the Christian *ekklesias* are presently in the role of being Melchizedek priests to receive the tithe of the people. The apostle Paul made it abundantly clear that the Christian *ekklesia* today has only *one priest* [that is, *one mediator*] between all members of the *ekklesia* and the Father. That one mediator is Christ Jesus. Paul said: **“There is one God and one mediator [*one priest*] between God and men, the man Christ Jesus”** (1 Timothy 2:5). And that *one priest* is Christ acting in the capacity of a Melchizedek priest on behalf of Melchizedek who was then in heaven (and still is).

So the apostle Paul made the statement that there has now been a change in the law. No longer do Christians have to give heed to the Levitical priests and the tithing laws that were associated with them. Our priest is now Christ Jesus in his role as the one mediator [the one priest] who is now in heaven at the right hand of the Father. He is presently in the order of the Melchizedek priesthood. All our attention as Christians should no longer be to the Levites and their priesthood supported by the tithe of the Israelites. Our priesthood has been changed to the Melchizedek which has no earthly representatives. In short, Christ Jesus is our high priest (and the only one), and we do not need any other priests.

[Melchizedek and Christ are very close to each other. He is probably Christ's own personal angel, constantly near him, and assisting Christ with certain executive duties that an angel can perform. See my research on the Angelic Powers.]

There is yet another erroneous teaching that has been devised as a means to exact the tithe from the Christian laity. Ministers teach that Christ should receive the tithe of his people simply because he is "the Christ." This may be fine, but the problem remains that Christ is now in heaven. How can the members of the Christian community give tithe directly to him? Some preachers have provided a ready answer. They say that the tithe should now be given to "Christ's body" (which is his *ekklesia* or his official "church" on earth). They think that "the Body of Christ" should be supervised by the ordained ministers of the various denominations of Christendom and this would give them authority to receive the tithe that Christians should give to Christ.

This may sound reasonable on the surface, but the interpretation will not legally work. The reason is because the "Body of Christ" represents the whole of the *ekklesia*, not simply the ministers. If the tithing rule were applied to the "Body of Christ," it would mean that all members would be tithing right back to themselves, because all of us (collectively and individually) represent the "Body of Christ."

Another suggestion has been made to get to the tithe. The Bible states that Christians are now symbolically called "priests" (1 Peter 2:5, 9 and Revelation 5:10). But these "priests" are certainly not Melchizedek priests (as I have just explained). Only Christ is in the order of a Melchizedek priest, not other humans. But what kind of "priests" are the Christians that Peter and John were referring to? This is simple to understand. They were likening Christians to the nation of Israel in its relationship with the rest of the Gentile world. In Exodus 19:5-6 the nation of Israel was reckoned to be a "priesthood nation" to the rest of the world, and Peter and John used the same analogy that the Christian *ekklesia* was also a "priesthood" like early Israel. This was not a type of "priesthood" to which God said people had to pay tithe. And, indeed, if it were a type of "priesthood" to pay tithe, then it is just like the analogy of the *ekklesia* being the "Body of Christ." The members of the *ekklesia* would simply be paying tithe back to themselves. This, of course, is utter nonsense and no one can imagine that Peter and John were suggesting such a thing. The apostle simply meant that the Christian *ekklesia* was like a "priesthood" to the rest of the world as Israel had been to the rest of the Gentile world at the time of the Exodus (Exodus 19:5-6). The Gentile world did not pay tithe to the twelve Israelite tribes, and tithe is not expected to be paid to the Christian *ekklesia* by the people of the world today.

Tithing as a Principle?

There is a final ploy that many ministers have in their arsenal of devices to get people to tithe to them. They want the matter of tithing to be reckoned a kind of universal law (or a principle) that people should naturally want to obey even if it is not specifically demanded in the Holy Scriptures. They want to call it a principle of giving that seemingly God has placed in operation throughout the universe without having written anything about it. If all else fails, the ministers usually resort to this tactic of introducing a so-called “universal tithing law” to exact the tithe from the people.

The fact is, however, tithing should not be accepted even as a principle of giving. This unfortunate analogy leads to many difficulties with biblical teaching (especially since there is not a word about such a principle in the Bible). Look at the matter for a moment. If one wishes to make tithing a “principle,” then why not make all rituals of the Bible to be principles? For example, the wearing of phylacteries is an Old Testament teaching (Numbers 15:37-39), but if one insists that the wearing of phylacteries should be done today as a principle, it then means that people would still be performing this law which is no longer necessary.

There are other examples. What about the sacrificing of animals because there are numerous laws about such things in the Old Testament (Leviticus, chapters 1-5)? Should those sacrifices be done in principle? Why, if we did, we would be right back doing them again like the early Israelites. And then there is the law of the Old Testament about boring the ear of a slave (Exodus 21:5-6). Should such boring of the ear be done today in principle?

The fact is, using the word principle and attaching to it the phrase “universal law” may give an aura of philosophical reasonableness to any concept or subject that people want others to accept. But applying the “principle” is actually tampering with the laws of God and making them fit the human concepts that people have devised to hold on to old teachings that God has long ago rescinded or changed. Making laws into principles when God has given no such authorization to do so is risky business and it has no sanction within the Holy Scriptures. It is an excuse to make human laws of one’s own origination while not being satisfied with the divine interpretations that the Bible itself demands. It is time to give up such nonsense that tithing is a principle of “universal law.” That is a teaching of man, not God.

In summing up this chapter on giving monies to Christ for the spreading of the Gospel to the world (that all of us should be active in doing), I wish to give a final method by which anyone can be assured that what money or contribution is given goes directly to Christ. This is a sure way that no one who loves the New Testament teaching can argue with. The teaching comes from Christ himself. Christ told people this certain way to give things *directly* to Him,

“When the son of man shall come in his glory, and all the holy angels with him, then shall he sit upon the throne of his glory. And before him shall be gathered all nations: and he shall separate them one from another, as a shepherd divideth his sheep from the goats ... then shall the King say unto them on the right hand, Come, ye blessed of my father, inherit the Kingdom prepared for you from

the foundation of the world: for I was an hungered, and ye gave me meat: I was thirsty and ye gave me drink: I was a stranger, and ye took me in: Naked and ye clothed me: I was in prison and ye came unto me.”

• **Matthew 25:31-40**

Christ went on to say that the righteous might be puzzled over this, because none of them ever gave Christ these things personally. But Christ went on to say: If you have **“done it unto one of the least of these my brethren, YE HAVE DONE IT UNTO ME”** (Matthew 25:40).

There we have it! This is the assured manner to give something to Christ. If you help out the unfortunate brother in Christ, you have given something directly to Christ. **“Ye have done it unto me.”**

So, if a minister says that one is robbing God by not tithing (and one still feels constrained to believe him), then the person can simply give a tenth of his income to any brother in need and he will know it has gone directly to Christ. One would not be “robbing” God any longer. This shows that a person does not have to give money (even tithe) to a minister or a church organization in order to give something to Christ. That’s what Christ said and it seems reasonable for Christians to believe it.

The next chapter shows that Christians are in a special legal position today, and that special position shows they do not have to tithe the biblical tithe. It is one of the most important chapters of this book.

Chapter 13

The Legal Position of Christians Today

There is a special position that the *ekklesia* (the Body of Christ collectively) has with the Father at the present time. The apostle Paul revealed through the divine Spirit of God the role that each member of the *ekklesia* now plays as far as the Father and Christ are concerned. It is a very high position indeed. This new role (explained to the apostle Paul and others about the year 63 C.E. in what he called “the revelation of the Mystery”) puts all of us in an exalted authority right next to the Father himself and seated with Christ on Christ’s own throne (Ephesians 2:6; Colossians 3:1). It is this wonderful and magnificent teaching that makes all the members of the *ekklesia* today no longer bound to *ANY* laws of tithing, rituals, holy days, sabbaths, or any other ritualistic law that God ever made for humans to observe. Once a person understands the Christian’s legal position since “the revelation of the Mystery” was given to mankind in 63 C.E., there is no longer any reason to consider the tithing laws as binding that God gave Israel.

It is made clear by the plain teaching of the apostle Paul that the biblical laws of tithing, new moons, sabbaths, holy days and all physical rituals no matter if they are mentioned as being the holiest ceremonies for humans are no longer necessary in a legal sense for Christians to observe.

That is because we are now “in Christ” and we have already kept all these requirements in a perfect way by our being “in Christ” from the foundation of the world (Ephesians 1:3-14). We will find that being “in Christ” on a continual basis from before the world’s foundation (2 Timothy 1:9) means that Christ has been a substitute for us in fulfilling all the requirements that God the Father has placed on all mankind to perform. Let me explain.

Let us start with that event that took place before the foundation of the world. The apostle Paul came to see that Christians are now reckoned by the Father to have been “in Christ” *even before the foundation of the world* (Ephesians 1:3-14). But our position “in Christ” did not stop there at that remote period in the past. We (in a legal sense) continued to remain “in Christ” until the very moment Christ entered this world with his birth from Mary. But our being “in Christ” did not stop with Christ’s birth. We were also “in Christ” (in the eyes of the Father) when Christ was circumcised (Colossians 2:11). Paul shows through his teaching in the revelation of “the Mystery” that Christians are now accounted as having been circumcised at the same time Christ was circumcised. Christ was performing his role as a substitute for us in the eyes of the Father. Thus, when Christ was circumcised as a boy of eight days old, all Christians (male or female makes no difference for a spiritual principle is being discussed by Paul) were also circumcised at the same time. And even though you and I were not even born at the time, that makes no difference because Christ was doing something for us and for the whole world throughout all the ages of mankind.

But our being “in Christ” did not stop with Christ’s circumcision. The apostle Paul goes on to teach that when Christ was baptized, all Christians were also reckoned as baptized **“with him”** (Colossians 2: 11). Then later, when Christ was crucified, all Christians were also crucified *with Christ* at the same time because we were “in Christ” at that time too (Galatians 2:20; Colossians 3:3). But our being “in Christ” does not stop with the crucifixion. Christians are also accounted as having been resurrected *with Christ* when Christ was resurrected from the dead—**“you are risen with him”** (Colossians 2:12-13; 3:1). And when Christ passed the judgment seat that all must go through after death (2 Corinthians 5:10), Christ went through the judgment triumphantly and sat down on the right hand of the Father on his glorious throne (Colossians 3:1). And even now, all Christians are “in Christ” (in the eyes of the Father) as Christ now sits in our place at the right hand of the Father in heaven (Colossians 3:1).

This all means that Christians now have a majestic position in the heavens through their role of being “in Christ.” In rank, Christians are now above all sovereignty in this world. Christians are reigning on that same heavenly throne as Christ (in a legal sense) because Christians are “in Christ.” Note how the apostle Paul put it. **“And has raised us up together, and made us sit together in the heavenlies in Christ Jesus”** (Ephesians 2:6 Greek). And though the world does not recognize Christians (those who understood “the Mystery” that Paul taught) as being in that august position of authority in Christ, still the Father and Christ and the angels all realize it as a glorious fact (Ephesians 3:9-11).

Being “in Christ” from the foundation of the world means that Christ has lived a substitutionary life for all Christians from that remote period in the past. It also means that what Christ accomplished in good works and in doing rituals while he was on earth has now been awarded to Christians as belonging to them because we were also “in Christ” during those times. This means that the Father now looks on Christians as

already having kept all his commandments perfectly (when Christ did), that all Christians have died with Christ (when Christ died), that all Christians are reckoned to have been resurrected with Christ (when Christ was resurrected almost 2000 years ago), and that all Christians have passed the judgment (as Christ did) and that all Christians now sit on the very throne of Christ which is located at the right hand of the Father in heaven (because that is where Christ is and all Christians are accounted to be “in Christ”). This is the present legal position of all Christians as revealed to Paul and others when “the Mystery” was finally disclosed to them about 63 C.E.

In summary, all Christians (in a legal sense in the eyes of the Father) *have already made it into the very Kingdom and Salvation of God by being attached to Christ*. Christians have died to this world, and they are recognized by the Father as already having kept all of the commandments, all of the rituals (including ALL TITHING, sabbaths, holy days, new moons, etc.). Indeed, all the requirements of God were kept by Christ when he was on earth, and we kept them perfectly at the time he did (because Christians were then “in Christ”).

The fact that Christ was our substitute sacrifice and our stand-in to undergo the judgment for us is the very basis of what the teaching of Christianity is all about. The simple truth is: Christ did all the works for all mankind that the Father has required of mankind to perform in order to reach salvation and all those works have been awarded to us (by grace, not our own works) by virtue of the Father having put us all “in Christ” from before the foundation of the world.

This means that we are already reckoned by the Father to be a part of the divine Family of God since we are still “in Christ” and Christ is reigning as the Firstborn of the Family (under the Father) in heaven (1 John 3:1-2). And when Christ returns, those of us who are Christians and understand these glorious truths, we will be resurrected from the dead and literally take on that majestic role in the heavens that Christ is now performing on the right hand of the Father in his heavenly environment.

This is why Paul in Colossians told Christians not to be concerned about *any ritualistic observances* of Moses or those of any other religious teacher (and this includes the laws of tithing, sabbaths or holy days), because all Christians are “in Christ” and they have passed through all those early stages of religious development and requirements when Christ was a substitute for them. He did them all for them as their stand in, their substitute.

Christians have successfully accomplished (by being legally “in Christ”) all the duties that God ever gave in a ritualistic sense for people to observe on earth. Christians now (even though we are in the flesh until we are resurrected from the dead) are reckoned by the Father to be his very own Family (Colossians 3:1-2). We are no longer accounted as physical Israelites, physical Jews or even physical Gentiles (Colossians 3:10-11). Christians are now reckoned as a part of the divine Family of God (1 John 3:1-2) and we are already “in Christ” reigning in the heavens in the eyes of the Father. Sabbaths, holy days, rituals are not necessary for members of that divine Family to which we belong—and that includes no more tithing to Levites and no more tithing to Christian ministers (John 5:17-18).

Chapter 14

Financing a Church Organization

It is a foregone conclusion that any religious organization that provides a good service to the people who are members ought to have adequate funds with which to operate. And though it is wrong to use the laws of tithing in the Bible to support any organization, there should be means to do the job. And how much should one pay for such services? Really, it is not a matter of whether one gives ten percent, twenty percent or any percent to the work of teaching the Gospel. To Christ, it was all a matter of attitude. The voluntary giving of free will contributions was to Christ the proper way to support his work. It is one that Christ approves.

The Bible provides a logical and very workable voluntary system for financing any Christian work. It is similar to that which supported the Old Covenant “Israel” before the introduction of tithing in the second year of the Exodus. Its principle is found in Matthew 10, Mark 6, Luke 9 and 10 and 1 Corinthians 9. The whole matter—from beginning to end—is that of *free will* offerings—not tithe. Paul also referred to it in his first letter to Timothy:

“Let the elders that rule well be counted worthy of double honor, especially they who labor in the word and doctrine.”

• **1 Timothy 5:17**

Next to the word “honor” in verse 17 of the King James Version is found a marginal reference that refers to Acts 28:10. This shows where the same Greek word is used. The Revised Standard Version renders the word “honor” as “gifts.” Does not the word “gift” mean something other than a debt? Such “honors” are perfectly proper to give Christian workers when they carry on their work in the teaching of the Christian Gospel.

The apostle Paul even said that Christian laborers in the word and doctrine could receive “double honors.” But why “double gifts”? This should not be difficult to understand by any normal business or professional person today. There are always extra things that Christian teachers and ministers need in order to serve the people correctly and in a professional way. For example, they should have adequate funds to buy books, study aids, things for being hospitable to the brethren and many other ministerial needs. Today, such things are normally called “business expenses.”

Paul certainly did not mean that workers in the Gospel should live on a “double income” (or to have “double financial blessings” to put them into a higher social or financial category than the other brethren). The “double gifts” were to help them serve the people better, not to make the teachers of the Gospel better off in an economic way. Those “honors,” however, were reckoned by Paul as *gifts*, not *tithe*! This fact I hope I have made clear in this book.

Conclusion

This book is designed to show the simple biblical teachings concerning tithing. Its purpose is not to give details concerning methods for financing church organizations.

The early New Testament *ekklesia* solved its own financial problems as they arose—and they did it with a sense of fairness to all. There are many ways that are scripturally proper to fund Christian activities, but the biblical tithe is not one of them and I believe I have shown that abundantly in this book.

It is clear that any organization that deserves support—either locally, nationally and internationally—should be furnished with the necessary funds to operate. We feel that A.S.K. (the Associates for Scriptural Knowledge) is an *ekklesia* of people dedicated to do the job of teaching the Gospel. Our principal reason for existence is to search out and to restore the complete and full Gospel of Christ back to this world at this crucial time in world history. We also feel that the Gospel should be presented primarily in an academic sense and not simply to present a social and fraternal message like most of the churches do today. There needs to be a real teaching of all phases of the Bible and not simply to give people a chance to fellowship and to worship as others do today. While it is perfectly proper to present a social Gospel, it must be graced with solid biblical teachings in doctrine, history, chronology, geography and linguistics. This is what A.S.K. specializes in and we feel this is very needful to do today.

We truly appreciate the *free will* contributions that all of you send to us (tax deductible in the USA). We thank you from the bottom of our hearts. As for other churches, they have a right to be supported if people are benefited from their activities. If Christians are edified by those who teach the Gospel, or administrate in its activities, then those workers should be compensated. If people have good fellowship with a group or a religious organization, then those institutions should be adequately supported. It is very much like people being members of fraternal organizations who provide a good service to their communities. No one would think it proper to be a member of such groups without paying one's fair share of expenses. The same thing should be expected if people are members of religious groups.

As a matter of fact, a church board could even legislate that the payment of ten percent of one's income is a criterion for membership in that church. Such a thing would be legal because it is not the biblical tithe being enacted. But the board or the minister could not claim that a member is "stealing from God" if the "dues" were not paid. Just like memberships in fraternal organizations, one can be dropped from the membership rolls if the required dues are not paid. (The Associates for Scriptural Knowledge operates with free will contributions from those interested in supporting our work. The board of A.S.K. makes no rules on the amount people should contribute. The amount of funds sent to A.S.K. is left entirely to the discretion of the contributor.)

Churches and the various denominational groups are actually nothing more than organizations of men that are designed to provide religious services to their members. They are very much like fraternal associations or fellowship clubs. They are recognized as places where their children (and also adults) can meet other Christians for the promotion of proper moral and ethical standards that all civilized (and decent) people admire and strive to emulate.

Ordinary churches in this world are not usually in the business of teaching the Word of God in an academic and educational manner. This is a sad thing, but this is even admitted by most church leaders and heads of denominations. People today usually believe that churches are primarily designed as places for fellowship and communal

purposes. They do not consider themselves as agents for teaching their members all aspects of the Bible in an academic sense as we do at A.S.K.

But what is needed today are churches that will return to the real teachings of the Holy Scriptures and get rid of the false doctrines and idolatrous practices that now pervade the teachings of the majority of mainline churches. The ministers need the gumption to instruct their members in the real Word of God without the flippancy in biblical interpretation that is so prevalent at present. If this occurred, the abuse of misinterpreting the teachings of the Bible would begin to cease and ministers would get back to a proper use of the Holy Scriptures.

This is desperately needed. If ministers of the various churches could begin their change by showing that their use of the biblical tithe is wrong, it would be a good start to a further riddance of the false doctrines and idolatrous practices now in the churches. This could be the first step in their return to proper biblical teachings. They need to abandon their false tithing system of funding their activities. Doing so would certainly bring them into better standing with God and with the members of their churches. When ministers, preachers, priests and evangelists begin to abandon their use of the biblical tithe, they will then be on the way to getting error out of their teachings and they will finally resolve ***The Tithing Dilemma.***