

What about the Tithe?

This subject seems to be very misunderstood in today's Messianic movement and so a study of what, why and how appears to be in order. We are first introduced to tithing in The Scriptures with the account of Abram, after his victory over the four kings of the East who attacked and pillaged the cities of Sedom and G'amorah.

One question we may ask is: How and where did Abram come to understand this concept? My personal opinion is that this principle was practiced in The Garden of Eden. We know from the Genesis account that Adahm was given the duty of 'caretaker' of The Garden. Since Adahm was created in perfection it follows that he would have held an attitude of appreciation and would thus give back to his Creator; YaHuaH, part of his increase. Whether this was commanded or not we can only speculate. But the principle of tithing was known and practiced by Abram in Gen. 14:20, and was dictated to the children of Yisra-El in The Torah as early as Lev. 27:30. So let us take a serious look at what the tithe was and to whom it was to be given.

The first thing we need to realize is that the ancient world was an agriculturally based society. Most people were farmers and/or herdsmen. This is one of the primary reasons for the "fertility based religions" which permeated societies at that time. As such; all associated religions gave 'offerings' to their gods!

This needs to be understood as we read Lev.27:30-34. For we see that whatever the land produces; from which man benefits or prospers, a tithe of that was to be kodesh/set-apart to YaHuaH. In verse 32+33 we notice that even the livestock was to be tithed.

We now turn to Num.18:21 where we see that the tithe was to go to the Leviym for their service. Note: only **the Levitical priesthood** was to receive this tithe. It is extremely important that we understand this! Far too many preachers; pastors; and priests have brow beat their congregations into believing that they must give them or their 'church' the tithe. **This just is not so!** Only the Levitical priesthood were

designated as recipients of this tithe.

With that being said, it is also important for us to understand that there is more than one tithe which the people were to set aside. Before we go into that, let us look at the “tithe of the tithe” which was commanded of the Levite. In Num. 18: 24-32 we glean several important facts. **First:** we see in several places that it is stated of the Levite: “...*Among the children of Yisra-El, they [the Levite] shall have no inheritance*”, verse 24. And in verse 26 “*Speak to the Leviym, and say to them, when you take from the children of Yisra-El the ma'aser (tithe) which I have given you from them for an inheritance, then you shall offer up a terumah (freewill) offering of it for YaHuaH, even a ma'aser of the ma'aser (tithe of the tithe).*” Verse 28 tells us that this tithe of the (Levite's) tithe is to be brought to Aaron; the High Priest! And in verse 29 we see that this tithe was to be the best of that which was brought by the common people to the Levitical priesthood. We also note that it was considered a 'freewill' offering. It was to be given freely, not in a grudging way. One last thing we will notice before moving on is that the remaining 90%; after the tithe of the tithe, may be eaten anywhere by anyone in the priest's household. In other words; it was not considered kodesh/ set-apart. Even someone 'unclean' was allowed to eat of it!

This covers the **first tithe** which was explicitly for the Levitical priesthood. We will now take a look at the other tithes which were to come from the children of Yisra-El.

As we have seen, the tithe was commanded to be brought to the Levite, but now; in Deut. 14:22-26, we see a tithe which the people were to partake of. Some have seen this as a contradiction of the command to tithe to the Levite; but using reason to dissect this verse we can come to a logical conclusion.

We notice that this section of verse is talking about: “...*the place that HE shall choose to place HIS Name...*” vrs.23 and “...*if the way is too long for you...*” vrs.24 and “...*and you shall eat there before YaHuaH your Elohim, and you shall rejoice, you, and your household,*” vrs.26. In Lev.23: we are given the list of YaHuaH's Feasts, and in verse 40 we

notice that this particular feast is to be kept with great joy/rejoicing! And we see in Deut.16:16 *"Three times a year shall all your males appear before YaHuaH your Elohim, in the place HE shall choose; at Chag Matzoth; and at Chag Shavuot; and at Chag Sukkoth, and they shall not appear before YaHuaH empty-handed."*

We also notice in verse 14 that we are to rejoice *"...with your son and your daughter, and your male servant, and your female servant, and the Levite, the ger [stranger], and the fatherless, and the widow, that are within your gates."*

Let us break down what we have just read and see if we can reach a logical conclusion.

1: Three times a year, all males were to come before YaHuaH to celebrate three special feasts.

2: They were not to come "empty handed".

3: If not for all three Regalim, at least at Sukkoth, they were to bring their families.

4: We are to eat; "In the place that HE shall choose...", the tithe of your increase, (corn, wine, oil, first born of the flock/herds). 5: If it is too far to take all of the above, it is to be converted into cash, and is to be bestowed on "whatever your heart desires". 6: We are to share that tithe with those who are less blessed! 7: Lastly; we notice that we are to keep HIS Feasts "In the place that HE shall choose to place HIS Name". Now see Matt. 18:20 *"For where two, or three will assemble together in MY Name, there I am in the midst of them"*. So we see that in this age of diaspora, where we no longer have HIS [physical] Temple, we now have the ability to have HIS Name placed upon those places where we assemble; in HIS Name, as long as there are two or more gathered "in HIS Name".

We have already seen that the "first tithe" was to be given to the Levite, Num. 18:21+24+26, so the tithe we see in Deut.14:22-27 is a "second tithe" in addition to the first tithe which is given to the Levite. This is the "festival tithe"; to be used at the festivals of YaHuaH.

Before we move on to the last or "third tithe" it may help to take a

closer look at this "second tithe" in its practical terms.

Because we live in a less agricultural society, we will use social conditions we find today; where most people work outside the home for their "increase". We will use a modest income of 40,000.00 annual wage; after expenditures to make it somewhat simple.

A tithe being 1/10 of 40,000.00 first tithe = 4,000.00.

Another 1/10 of 40,000.00 second tithe = 4,000.00 (festival tithe). As you can see; this leaves a considerable amount of monies to be spent at Sukkoth, a period of eight days. Of course; while some of that will be used for travel expenses, it still is more than sufficient for ones' personal needs. So it is incumbent upon us to look to the needs of those who may be less blessed. Remember; we are told to use this "second tithe" for the "fatherless, the widow, the stranger in our gates, etc. as well as for our family", Deut. 16:16.

This means that we can (and should) share our "joy" with others so that they too may "rejoice" in YaH's Feasts.

This is the beauty of YaH's system of government and as we read in Matt.10:8 "*Freely you have received, now freely give*", and in Acts 20:35 "*...he is more blessed who gives, then he who receives*". And one fact remains: We cannot outgive YaHuaH!

[It is my personal belief that this festival tithe may be used at any of the three Regalim. While I have no Scriptural foundation for this, I have had; in the past, to use this festival tithe to help fund the Pesach when I have hosted them. I have never charged anyone to attend the Pesach.]

We are now ready to look at the "third tithe". Those who have never heard of or studied this tithe are often critical of it. Their concept is that we are now talking about 30% of their income. This is a misconception and misunderstanding of the reading of The Scriptures. Let us look at Deut.14:28+29 "*At the end of three years you shall bring forth all the tithes of your increase **the same year**, and you shall lay it up in your gates*".

Notice, this is at the end of three years, and that it is the tithe of your

increase, **that same year!** If you have already taken out the first and second tithes of that third year (working off our 40,000.00 scenario) you now have an "increase" of 32,000.00! And remember; this is not every year, only the third year.

Now: there are two thoughts concerning the understanding of this tithe. One is that the tithe is figured off the 32,000.00 sum. The other is that it is "a tithe of the tithe"; much like the 'tithe of the tithe' as found in Num.18:26 and in this case that would amount to 400.00. Or a tithe of the second tithe.

In either case, most people today have a tax taken out of their wages which is supposed to cover the needs of those in such circumstances. Working off that principle, I personally have followed the second choice, that of a "tithe of a tithe" because this tax is collected every year, not just the third year, and it is much easier to come up with the third tithe every third year.

The final thought in all of this is that YaHuaH has blessed many of us richly; especially in the western world, and as we no longer live under the Levitical priesthood we have come far from a full and true understanding of Torah principles. Even the way we keep YaH's Feasts varies from one assembly to the next assembly. We must "practice" the keeping of Torah as the Ruach of YaHuaH leads us. It is up to the Ruach of YaHushua to lead us into a fuller understanding of the hows and whys. This is why we are commended to "test the spirits", whether they be from YaHuaH. If they line up with The Torah (as best as we are given discernment) that is the best we can hope for. But we should always be studying HIS Word; as well as asking for HIS Ruach HaKodesh to guide us. And if; through the Ruach, we are given an understanding which can be confirmed via The Scriptures, we must follow through with that understanding, lest we grieve the Ruach.

I hope and pray that this study has helped all who read it to understand just how awesome YaH's Torah is! How HE has set up a way of providing for the poor and needy that rises far above man's meager

attempts. How HE has provided us with ways of receiving HIS wonderful blessings; by being a blessing to others.

Baruch haba BeShem HaAdon Yahushua

Blessed is HE who comes in The Name of YaHushua