

## Tithing II

February 10, 2007

Last week, we saw that there are many views concerning tithing.

- One must pay 1/10<sup>th</sup> of their gross income
- One must pay 1/10<sup>th</sup> of their net income
- The tithe does not need to be a literal 1/10<sup>th</sup>
- A 2<sup>nd</sup> tithe goes for FOT expenses
- A 3<sup>rd</sup> tithe goes to the poor and needy
- No tithe is necessary – only goodwill offerings – since there is no Aaronic Priesthood
- A part of your tithe now goes to the Federal Government for the poor and needy
- And, of course, there is no universal agreement on who is to receive the tithe – or how they should use it

Today, we start looking at the Bible verses.

### Genesis 14

- 17 And the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who were with him.
- 18 Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High.
- 19 And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth;
- 20 And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all.
  - Melchizedek means "My King is Righteous or Legitimate"
  - He was a Priest
  - He is only mentioned here, in Psalm 110 and Hebrews 7
  - The question about his relationship to Jesus is another issue apart from tithing
  - Who gave who the tithe?
    - Most agree, based on Hebrews, that Abram gave to Melchizedek

### Genesis 28

- 10 Now Jacob went out from Beersheba and went toward Haran.
- 11 So he came to a certain place and stayed there all night, because the sun had set. And he took one of the stones of that place and put it at his head, and he lay down in that place to sleep.
- 12 Then he dreamed, and behold, a ladder was set up on the earth, and its top reached to heaven; and there the angels of God were ascending and descending on it.
- 13 And behold, the LORD stood above it and said: "I am the LORD God of Abraham your father and the God of Isaac; the land on which you lie I will give to you and your descendants.

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- 14 "Also your descendants shall be as the dust of the earth; you shall spread abroad to the west and the east, to the north and the south; and in you and in your seed all the families of the earth shall be blessed.
- 15 "Behold, I am with you and will keep you wherever you go, and will bring you back to this land; for I will not leave you until I have done what I have spoken to you."
- 16 Then Jacob awoke from his sleep and said, "Surely the LORD is in this place, and I did not know it."
- 17 And he was afraid and said, "How awesome is this place! This is none other than the house of God, and this is the gate of heaven!"
- 18 Then Jacob rose early in the morning, and took the stone that he had put at his head, set it up as a pillar, and poured oil on top of it.
- 19 And he called the name of that place Bethel; but the name of that city had been Luz previously.
- 20 Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on,
- 21 "so that I come back to my father's house in peace, then the LORD shall be my God.
- 22 "And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."
  - Who was to receive the tithe?
  - There is no real direction
  - However, it is clear that the tithing concept existed before the Mosaic Law was given at Mt. Sinai

Leviticus 27

- 1 Now the LORD spoke to Moses, saying,
  - **Commitments**
- 2 "Speak to the children of Israel, and say to them: 'When a man consecrates by a vow certain persons to the LORD, according to your valuation,
- 3 'if your valuation is of a male from twenty years old up to sixty years old, then your valuation shall be fifty shekels of silver, according to the shekel of the sanctuary.
- 4 'If it is a female, then your valuation shall be thirty shekels;
- 5 'and if from five years old up to twenty years old, then your valuation for a male shall be twenty shekels, and for a female ten shekels;
- 6 'and if from a month old up to five years old, then your valuation for a male shall be five shekels of silver, and for a female your valuation shall be three shekels of silver;
- 7 'and if from sixty years old and above, if it is a male, then your valuation shall be fifteen shekels, and for a female ten shekels.
- 8 'But if he is too poor to pay your valuation, then he shall present himself before the priest, and the priest shall set a value for him; according to the ability of him who vowed, the priest shall value him.
  - **Animals**

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- 9 'If it is an animal that men may bring as an offering to the LORD, all that anyone gives to the LORD shall be holy.
- 10 'He shall not substitute it or exchange it, good for bad or bad for good; and if he at all exchanges animal for animal, then both it and the one exchanged for it shall be holy.
- 11 'If it is an unclean animal which they do not offer as a sacrifice to the LORD, then he shall present the animal before the priest;
- 12 'and the priest shall set a value for it, whether it is good or bad; as you, the priest, value it, so it shall be.
- 13 'But if he wants at all to redeem it, then he must add one-fifth to your valuation.
  - Houses
- 14 'And when a man dedicates his house to be holy to the LORD, then the priest shall set a value for it, whether it is good or bad; as the priest values it, so it shall stand.
- 15 'If he who dedicated it wants to redeem his house, then he must add one-fifth of the money of your valuation to it, and it shall be his.
  - Lands
- 16 'If a man dedicates to the LORD part of a field of his possession, then your valuation shall be according to the seed for it. A homer of barley seed shall be valued at fifty shekels of silver.
- 17 'If he dedicates his field from the Year of Jubilee, according to your valuation it shall stand.
- 18 'But if he dedicates his field after the Jubilee, then the priest shall reckon to him the money due according to the years that remain till the Year of Jubilee, and it shall be deducted from your valuation.
- 19 'And if he who dedicates the field ever wishes to redeem it, then he must add one-fifth of the money of your valuation to it, and it shall belong to him.
- 20 'But if he does not want to redeem the field, or if he has sold the field to another man, it shall not be redeemed anymore;
- 21 'but the field, when it is released in the Jubilee, shall be holy to the LORD, as a devoted field; it shall be the possession of the priest.
- 22 'And if a man dedicates to the LORD a field which he has bought, which is not the field of his possession,
- 23 'then the priest shall reckon to him the worth of your valuation, up to the Year of Jubilee, and he shall give your valuation on that day as a holy offering to the LORD.
- 24 'In the Year of Jubilee the field shall return to him from whom it was bought, to the one who owned the land as a possession.
- 25 'And all your valuations shall be according to the shekel of the sanctuary: twenty gerahs to the shekel.
- 26 'But the firstborn of the animals, which should be the LORD'S firstborn, no man shall dedicate; whether it is an ox or sheep, it is the LORD'S.

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- 27 'And if it is an unclean animal, then he shall redeem it according to your valuation, and shall add one-fifth to it; or if it is not redeemed, then it shall be sold according to your valuation.
- 28 'Nevertheless no devoted offering that a man may devote to the LORD of all that he has, both man and beast, or the field of his possession, shall be sold or redeemed; every devoted offering is most holy to the LORD.
- 29 'No person under the ban, who may become doomed to destruction among men, shall be redeemed, but shall surely be put to death.
  - Tithes
- 30 'And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD'S. It is holy to the LORD.
- 31 'If a man wants at all to redeem any of his tithes, he shall add one-fifth to it.
  - Add 20% - instead of \$10 on \$100, redemption is \$12
- 32 'And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.
- 33 'He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.'"
- 34 These are the commandments which the LORD commanded Moses for the children of Israel on Mount Sinai.

### Numbers 18

- 20 Then the LORD said to Aaron: "You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel.
  - The Levites have no source of income from crops or animals
- 21 "Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.
  - At last we are told who gets the tithe
  - But the Levitical Priesthood does not exist today
  - The question of "1/10<sup>th</sup> of what" is not answered
- 22 "Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die.
- 23 "*But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations*, that among the children of Israel they shall have no inheritance.
  - The tithe is their pay for their service
- 24 "For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.'"
- 25 Then the LORD spoke to Moses, saying,
- 26 "Speak thus to the Levites, and say to them: 'When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe.'

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- But they were to tithe on their income, too
- But this tithe is called an offering
- 27 'And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress.
- 28 'Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD'S heave offering from it to Aaron the priest.
- 29 'Of all your gifts you shall offer up every heave offering due to the LORD, from all the best of them, the consecrated part of them.'
- 30 "Therefore you shall say to them: 'When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress.
- 31 'You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting.
- 32 'And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.'"

**Deuteronomy 12**

- 5 "But you shall seek the place where the LORD your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go.
- 6 "There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks.
- 7 "And there you shall eat before the LORD your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the LORD your God has blessed you.
- 8 "You shall not at all do as we are doing here today-every man doing whatever is right in his own eyes-
  - When will that be? In the Kingdom
- 9 "for as yet you have not come to the rest and the inheritance which the LORD your God is giving you.
- 10 "But when you cross over the Jordan and dwell in the land which the LORD your God is giving you to inherit, and He gives you rest from all your enemies round about, so that you dwell in safety,
- 11 "then there will be the place where the LORD your God chooses to make His name abide. There you shall bring all that I command you: your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, and all your choice offerings which you vow to the LORD.
- 12 "And you shall rejoice before the LORD your God, you and your sons and your daughters, your male and female servants, and the Levite who is within your gates, since he has no portion nor inheritance with you.
- 13 "Take heed to yourself that you do not offer your burnt offerings in every place that you see;
- 14 "but in the place which the LORD chooses, in one of your tribes, there you shall offer your burnt offerings, and there you shall do all that I command you.

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- 15 "However, you may slaughter and eat meat within all your gates, whatever your heart desires, according to the blessing of the LORD your God which He has given you; the unclean and the clean may eat of it, of the gazelle and the deer alike.
- 16 "Only you shall not eat the blood; you shall pour it on the earth like water.
- 17 "You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand.
- 18 "But you must eat them before the LORD your God in the place which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all to which you put your hands.
- 19 "Take heed to yourself that you do not forsake the Levite as long as you live in your land.

### Deuteronomy 14

- 22 "You shall truly tithe all the increase of your grain that the field produces year by year.
- 23 "And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always.
  - The "place where He chooses" always means the Feast of Tabernacles
  - The 1<sup>st</sup> tithe of the field is to be eaten?
    - No – this can only be a 2<sup>nd</sup> tithe
- 24 "But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you,
- 25 "*then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses.*
- 26 "*And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household.*
  - Directions for the spending of 10% of your earnings each year for whatever your heart desires during the Feast of Tabernacles
- 27 "You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you.
- 28 "At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.
  - Is this a 3<sup>rd</sup> tithe?
  - Or is this the use of the 2<sup>nd</sup> tithe every 3<sup>rd</sup> year?
  - Jewish rabbis have usually held that there were 3 tithes
    - 1<sup>st</sup> for the priests and Levites
    - 2<sup>nd</sup> for communal meals

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- 3<sup>rd</sup> for every third year for the Levites, aliens, fatherless and widows
- Some maintain that all 3 refer to the one tithe with different directions
  - There must be at least 2, or the verses about the Feast make no sense at all
- Remember, the 7<sup>th</sup> year is a Jubilee year and nothing is gathered
- 29 "And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.
  - We will have to keep looking for clarification

Deuteronomy 26

- 12 "When you have finished laying aside all the tithe of your increase in the third year-the year of tithing-and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,
  - "the year of tithing"?
  - Only the 3<sup>rd</sup> year?
  - More confusion
- 13 "then you shall say before the LORD your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them.
- 14 'I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me.
- 15 'Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey.'"