

TITHING

(to Tithe or not to Tithe)
Revision 2022

Conclusion: The word "Tithe" in Greek (apodekatōō) and Hebrew (תְּעִשָׂר) they both mean a Tenth (10%). Tithe belongs to God and is a prescriptive amount, where offerings and giving to the poor is a non-prescriptive amount but based on a cheerful heart. Believers in Yeshua (Jesus) are to Tithe to His Body just like Abraham and Jacob did. We use the law described by Moses to understand the intention of the Tithe but are unable to keep it as described by Moses because we are not under Israel rule and no longer under the Levitical Structure but the Messianic Structure. Christians (Believers) who don't Tithe and don't give, are disobedient children of God. This document only focuses on the Tithe and the typical questions associated with it, not the offering nor giving to the poor.

MAIN OBJECTIONS TO TITHING – QUESTIONS AND ANSWERS

Do we need to Tithe because there are no Priests, Levites, Temple and we are the temple?

Some background: There are no official Priest and Levite offices today. Priests are specifically from the line of Aaron and Levites are from the line of Levi (Num 16:10-11; Exo 27:21; 28:43; 40:15). The priests oversaw the giving of the Tithe to the Levites (Neh. 10:37-38) and received part of the Tithe as a Heave offering (Num. 18:26-28).

Neh. 10:37-38 And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. Num. 18:26-28: Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord's heave offering to Aaron the priest.

Priests were responsible for teaching people the law of God, taking care of others in YHWH's name, making sacrifices for people's sins, praying for the people, the upkeep of the temple and pointing strangers to God. While Levites who were also responsible for teaching people the law of God, taking care of the people but more specifically assisting the Priests and had specific Temple duties. The Lord rebuked those who didn't bring Tithe and offerings to His storehouse and told them that they were robbing Him (Mal. 3:8-12).

Answer: We are to Tithe not because of the Priests, Levites, or Temple, **we Tithe because the Tithe actually belongs to God** (Mal 3:8-12).

Mal 3:8-12: Will a man rob God? Yet ye have robbed me. But ye say, **Wherein have we robbed thee? In tithes and offerings.** Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove 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 not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.

It is His, just like Abraham and Jacob acknowledged by giving the Tithe. They predated the Mosaic law yet they Tithed because it belonged to God. Abraham gave the Tithe to Melchizedek (Gen. 14:18-20). **Gen. 14:18-20 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.**

It wasn't only of the ground or fruit or cattle, but as per Heb 7:4 the Greek word for "spoil" actually means the "best of all" (this would include gold, stones, etc. everything he had).

Heb 7:4 Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

Abraham did not give a tithe of the items those kings had stolen from King of Sodom and Gomorrah, as he said to the King of Sodom (Gen 14:23-24). **"That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich: Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion."** Abraham could have taken from what those thieving Kings originally had, and a tenth given to Melchizedek (Adonizedek as per Jasher 16:12).

Jacob too gave a tithe to God from all the Lord had given him (Gen. 28:22).

Gen. 28:22 And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.

They lived before Moses; how much more believers who follow Yeshua as one who is greater than Melchizedek (Heb. 7:5-9; 13:8)?

Side note: Some would argue that Abraham Tithed only once but this passage doesn't limit the Tithing to only once. It was only MENTIONED once when he saw Melchizedek (how many times did Abraham see Melchizedek or give to him... could have been more than once). In addition, Abraham gave one tenth of ALL HE had, this would have been an accumulation of all the times prior. Same with Jacob, Jacob's Tithe was ongoing, as he was going to give Tithe on as much as the Lord gave him (Gen. 28:22).

How did they know about the Tithe, who taught them? It was passed down from Adam through Shem to Abraham. Shem was the 11th from Adam, was alive during the time of Abraham (the Book of Jasher calls Shem, Melchizedek). It was obviously important enough for Abraham to teach Isaac who taught Jacob the importance of the tithe. God, through Moses just formalized the Tithe to God in the structure of

Israel and through the Old Covenant set up. This was not limited to the area of Israel, as the tithe was setup before they entered the Promised Land (Num 18:24, 26, 28). Nor was it limited to Israel's rule – during the Roman rule of Israel the Jews still Tithed (Matt. 23:23). Yeshua affirmed they were supposed to Tithe without ignoring the other laws (Matt. 23:23). Everyone knew that the Tithe belonged to God (Gen. 14:18-20; Mal. 3:6-12; Matt. 23:23).

Matt. 23:23 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.

Therefore, as Christians we are to Tithe to Yeshua (our Melchizedek - Heb 7:4-11; 6:20), through His Body, who are doing His work on earth.

Heb. 6:20: Whither the forerunner is for us entered, even Jesus, made an high priest for ever after the order of Melchisedec.

Any Christian teaching against Tithing or not Tithing is disobedient as the Tithe belongs to God.

We don't need to Tithe because we are Kings and Priests therefore the Tithe belongs to us? Yes, we are Kings and Priests through Yeshua (Rev. 1:6), but not everyone works in Kingdom roles of winning the lost to Yeshua, connecting people to God and helping the body. Today there are officers God has placed in the body – Pastor, Evangelist, Apostle, Teacher, Prophet, Helps, etc. (Eph. 4:11; 1 Cor. 12:28), who do similar work to what the Priests and Levites did but they do it through Yeshua the High priest. When giving to those who minister in Yeshua's name they are giving to Yeshua – His Body (Heb. 7:3,9-10; 6:20).

Those who work for other people don't Tithe because the Tithe was only of livestock, fruit, seed and vegetables?

So only farmers gave Tithe and not those who were carpenters or builders?! Not true! Abraham and Jacob gave a tenth of all they had, this didn't limit it to farming (Gen. 14:18-20; 28:22). Even though farming was the predominant occupation during that time (Lev. 7:30-32), many converted their livestock, fruit and vegetables into money to bring to the Temple (Deut. 14:25). This means the Levites in some cases would have given their tithe of money to the Priests.

Deut. 14:22-25 **Thou shalt truly tithe all the increase of thy seed**, that the field bringeth forth year by year. And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always. And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee: Then shalt **thou turn it into money**, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose.

In Hezekiah's day, there are examples of people tithing on "holy things" that are over and above produce – this meant anything they DEDICATED to the Lord such as jewelry (2 Chr. 31:5-6).

2 Chr. 31:5-6 And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the **tithe of holy things which were consecrated unto the Lord their God**, and laid them by heaps.

We are under Grace therefore don't need to Tithe as it is a payment for sin!

Grace isn't a license to sin, sin is contrary to the law (1 John 3:4-9) and we are not free to do what we want but we are a slave of righteousness (Rom. 6:18). There is no mention in the New Testament that the Tithe has been canceled or taken away. Tithe isn't a payment for sin, the Tithe belongs to God so don't rob Him (Gen. 14:18-20; Lev. 27:30; Mal. 3:6-12; Matt. 23:23).

There is no mention that we are to Tithe in the New Testament therefore we don't need to?

There is no mention in the New Testament that the Tithe has been canceled or taken away either! There are a lot of things not mentioned in the New Testament that we are still to do e.g. not to sleep with Animals.

Yeshua said that we are to teach ALL things He commanded the disciples (Matt. 28:20). This would include Yeshua who told the Jews that they were to continue to Tithe (Matt. 23:23; Luke 11:42).

Luke 11:42 But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.

One may say that He was speaking directly to the Pharisees not the disciples and they were under the Old Covenant. In front of His disciples Yeshua acknowledged that they were to keep it and gave no indication that we should stop! And moments earlier Yeshua said that they are to listen to those who are in Moses' seat (Matt. 23:1-4), that was specifically to His Disciples and the Tithe is included in the teaching of the law. But some may say, this was before the cross and therefore the disciples were still under the law. To which I would say, have you never read what Yeshua said when He rose from the dead, "Observe All Things whatsoever I have commanded you" (Matt. 28:20) this includes Matt. 23:1-4.

Side Note: The New Testament doesn't highlight many things that we are to keep because we have the law of God e.g. there is no mention in the New Testament books not take the Lord's Name in Vain, not to make idols, not to have sex with animals and the list can go on. Paul actually tells Timothy that **all scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: That the man of God may be perfect, thoroughly furnished unto all good works (2 Tim 3:16).**

He was not referring to the New Testament books as they were not in circulation during Paul's time. They only had from Genesis to Malachi. Paul therefore doesn't need to be prescriptive because they already had the law of God, all he needed to do was to encourage and direct them (1 Tim. 5:17-18; Gal. 6:6; 1 Cor 9:3-14).

To elaborate on the Old Testament - The Old Testament isn't the law of God but specifically the ordinances that deal with sin so that they could connect with God – such as Circumcision, Temple, Priests, Festivals, Festival Sabbaths, Sacrifices, consequences for different sins (stoning, sacrifice, kick out of Israel, etc.). This was done away with through Yeshua's sacrifice for sin and connecting

us to God. This was the shadow that was fulfilled in the Messiah. The law of commandments is still in place and has not changed. [1 Cor. 7:19 Circumcision is nothing, and uncircumcision is nothing, but the keeping of the commandments of God.](#)

We don't know if it is Gross or Net, therefore we can't Tithes?

Giving of gross or net is a personal choice but it is still a prescriptive amount of one tenth. Tithing on net is acceptable because one could argue that the tax belongs to the government (one doesn't have the right over it) and what is left should be Tithed on – similar concepts to tithing on the profits. However, if one Tithes on the net, would it be ethical to ask for a tax return when the government portion was “not in the original amount”? (So why ask for a tax return unless giving it all away) – just a thought. Anyway, Tithing on Gross is also acceptable because there is one income and the government receives a portion of the same pie. My personal view is, if it is possible financially, tithe on the Gross so that the government portion is blessed.

We only need to give with a cheerful heart, as 2 Cor. 9:5-12 indicates. It is not a prescriptive manner like Tithing?

This is the common response of disobedient Christians. They also say, “Sometimes I give 20% other times less, all my money belongs to the Lord.” But let's be honest, when they average it out they give way less than 10% and trying to justify their disobedience. And when they say they are tithing they are lying as they are just giving. It is true that some in the early Church in Jerusalem gave all their possessions to the church. This wasn't in the law, but something some believers wanted to do because they believed the end was near.

In scripture, there are 3 types of giving that believers confuse with the Tithe:

1) First Fruit (first portion of the first increase), this is not the Tithe.

2) Voluntary giving to the poor, this is not the Tithe.

3) Offerings, this is not the Tithe and this is the amount that one purposes to give. This is what 2 Cor. 9:5-12 is referring to. Just like the offerings were given to the Priests and for the Temple structure, it was a freewill offering and it is not a prescribed amount like the Tithe, it is a voluntary amount. It too needed to be done with a cheerful heart (Exo. 35:22). Sometimes this is given to the traveling preachers such as 2 Cor. 9:5-12 refers to.

[2 Cor. 9:5-12 Therefore I thought it necessary to exhort the brethren, **that they would go before unto you**, and make up **beforehand** your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness. But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. **Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.** And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work: \(As it is written, He hath dispersed abroad; he hath given to the poor: his righteousness remaineth for ever. Now he that ministereth seed to the sower both minister bread for your food, and multiply your seed sown, and increase the fruits of your righteousness;\) Being enriched in every thing to all bountifulness, which causeth through us thanksgiving to God. For the administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgivings unto God. Exo. 35:22 And they came, both men and women, as many as **were willing**](#)

hearted, and brought bracelets, and earrings, and rings, and tablets, all jewels of gold: and every man that offered offered an offering of gold unto the Lord.

No one knows what to give because there are 3 types of Tithing in the Mosaic law therefore is it 27%, 19% or 10% or ...?

The pattern we follow is Abraham giving Tithe to Melchizedek and Jacob to God – the straight 10%. However, regarding the Mosaic Tithe, it was also 10% but split different ways. Keep in mind that **Israel was governed by Israel. This meant they lived by the calendar prescribed in the law.**

There are two main interpretations of Israel Tithe under the Israel rule:

3 Different Tithes – accumulative (incorrect interpretation): This is based on the idea that Year 1 & 2 is 19%. This derived from 10% given to the Levites which left 90% to be tithed on for a festival celebration therefore a further 9%. During Year 3 it was 27% as it was the same as Year 1 & 2 but at the end of the 3rd Year they would give a future 10% of what is remaining to those in need thus another 8.1% of the original amount. People have quoted their interpretation of Tobit 1:6-8 as their support for this interpretation and ignore earlier examples such as Abraham and Jacob who specifically gave 10% of all not 19 or 27%.

Tithe Split different ways (correct interpretation): Abraham and Jacob giving 10% of all they had. Firstly, the Israelites were to Tithe to the Levites in the surrounding cities but there is no prescribed time indicated. Secondly, during the Year **men** were to appear 3 times before the LORD at the place He choose to put His name. This is Jerusalem and the specific times were Unleavened Bread, Pentecost and Tabernacles (Deut. 16:16). Each year any 1 of 3 festivals, the whole family would come and when they did they were to take one part of the tithe to come to Jerusalem to celebrate. The other part of the tithe was given to the Levites who lived close to them (Deut. 12:11, 17-18; Deut. 14:28-29; 26:10-15). 2 of the 3 festivals the men went and they would not give any tithe to those at Jerusalem but they would give the full Tithe to the Levites in their surrounding cities (unless they were in Jerusalem or surrounding areas they would give it to the Priests there 2 Chr. 31:3-5). When they went to Jerusalem, they would never go empty handed but took offerings and first fruits (Deut. 16:16).

Now on the 3rd & 6th year of the 7year cycle, it was a little different. The men still went to Jerusalem 3 times that year and this included once with their family. However instead of bringing part of the tithe to celebrate they brought no tithe. They left their tithe at home and at the end of the year they would give it to the poor, levites, those less fortunate and they would also eat with them.

Side note: Tobit is not part of the sacred scriptures and the interpretation of Tobit could also be referring to the split different ways. Tobit 1:7-8 (KJV 1611). *The first tenth part of al increase, I gaue to the sonnes of Aaron, who ministred at Ierusalem: another tenth part. I sold away, and went, and spent it euery yeere at Ierusalem. And the third, I gaue vnto them to whom it was meet, as Debora my fathers mother had commanded mee, because I was left an orphan by my father.* Tobit could have been in Jerusalem or lived close by as he gave to the priests. The “another tenth part” could also mean “other part of the tenth” he sold and spent in Jerusalem as one would do during the 1st and 2nd year celebration at the festivals. Debora father’s mother had taught him to give to the less fortunate as in the example of the end of the 3rd Year. He split the tithe (10%) 3 ways.

Details on the Tithe when the people were governed by Israel:

- 1) Tithe were given to the Levites throughout the year (Neh. 13:5). There were 48 Levites cities (Josh. 21:4-7) of which included 6 refuge cities (Num. 35:6) and 13 cities for the priests (Josh. 21:19). The Tithes from the surrounding areas were given to the Levites of their area (Neh. 13:5), then they took 10% of what was given and brought it to the house of God which was at Jerusalem (Neh. 10:37-38; Num 18:26, 28). Those who lived in Jerusalem were to give Tithe to the Priests and Levites (2 Chr. 31:3-5). Also the Priests received the first fruit and offerings.
- 2) When the people came to Jerusalem with their family, they used part of the tithe that they had at that time to celebrate before the Lord. The other portion of the tithe was already given to the Levites in their hometown (Deut. 14:22-27).
- 3) At the end of every 3rd and 6th year of 7year cycle “all the tithe of thine increase the same year” (Deut. 14:28) was to be kept and provided to the orphans, widows, poor and the Levites at the end of the Year (Deut. 14:28-29; 26:10-15). The Levites of that area wouldn’t have received anything until the end of the year. The men still went to Jerusalem 3 times a year (Deut. 16:16) and still gave something - gave their first fruit and offerings, only the Tithe was kept back until the end of the year.

The below is an example only the numbers would have varied based on what they had each time or when they went - but the point is to illustrate that the accumulation would have been 10%

	Festivals	Local Levites	Celebrate in Jerusalem	3rd Year - Those in need	Tithe
Year 1	1	7.5	2.5	0	10
	2	7.5	2.5	0	10
	3	5	0	5	10
Year 2	1	7.5	2.5	0	10
	2	7.5	2.5	0	10
	3	5	0	5	10
Year 3	1	7.5	2.5	0	10
	2	7.5	2.5	0	10
	3	5	0	5	10
Average over the Year		6.7	1.7	1.7	10
