

Scriptural Tithing

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Introduction

Ever since I can remember, the question of tithing has been a big one with people being released from the bondage of Babylon and even inside. However, Babylon does not release easily and many hooks remain in the released or escapee that hampers him or her in their path toward the Promised Land and toward total Torah observance.

The analogy of using the Promised Land here is merely a matter of letting go of Babylon and moving away from it and toward Torah observance. In due time YHWH will provide His messiahs (Aharonic and Davidic) to re-establish His reign

So, what we are really looking at here is what YHWH says to Yisra'el regarding tithing, where did it start and what do we find in the Prophets, if any. We also need to investigate what must be tithed, produce, animals, money? What? And most important, who receives these tithes?

Now, let us check a few things and put the record straight, short and sweet:

- Avraham (according to Scripture) never tithed any of his own produce or livestock.
- Avraham only presented a tenth of the spoils of war to Malkitsedeq, but kept nothing for himself. (B'r 14:20)
- Ya'akov tithed as a promise to YHWH that he would tithe if YHWH blessed him. (B'r 28:22)
- Only Produce and Livestock from the land were to be tithed, money is never mentioned. (Vay 27:30-33)
- Only the L'wi'im were entitled to receiving tithes from Yisra'el. (B'm 18:21-28)

Tithing in Scripture

Below follows every reference in Tanakh (Scripture) to tithes. These have been taken from *The Scriptures* as published by the ISR. In some instances some corrections or changes were made and these were noted. Text in [square] brackets has been added to clarify as the information comes from previous/following verses:

B'reishit 14:20

²⁰ "And blessed be the Most High Ėl who has delivered your enemies into your hand." And he [Avraham] gave him [Malkitsedeq] a tenth of all [spoils of war].

The tithe that Avraham gives to Malkitsedeq is not the same as any of those that we find given to YHWH. This tithe is also not at all from the increase of the land but it is from the spoils of war. Avraham gives to Malkitsedeq as to a partner that contributed to resulting spoils. Avraham kept nothing for himself but gave the rest to the king he rescued.

Both, Avraham and Malkitsedeq, are servants of YHWH and Avraham gives to Malkitsedeq after he blessed Avraham and provided him with bread and wine.

Thus, this example is not at all part of tithing as per the Torah of YHWH which He gave through Mosheh.

B'reishit 28:22

- ²⁰ And Ya'aqob made a vow, saying, "Seeing Elohim is with me, and has kept me in this way that I am going, and has given me bread to eat and a garment to put on –
- ²¹ when I have returned to my father's house in peace, and יהוה has been my Elohim,
- ²² then this stone which I have set as a standing column shall be Elohim's house, and of all that You give me, I shall certainly give a tenth to You."

Ya'akov is in fact bargaining with YHWH. He realises that YHWH is with him. YHWH makes the promise to Ya'akov in his dream and when he wakes, he makes a counter promise and statement that he will give a tenth – he will tithe – of all his increase from the land and likely more – perhaps even people. Ya'akov says from ALL that YHWH gives him he'll give a tenth.

Vayikra 27:30-34

- ³⁰ And all the tithe of the land – of the seed of the land or of the fruit of the tree – belongs to יהוה. It is set-apart to יהוה
- ³¹ If a man indeed redeems any of his tithes, he adds one-fifth to it.
- ³² And the entire tithe of the herd and of the flock, all that passes under the rod, the tenth one is set-apart to יהוה
- ³³ He does not inquire whether it is good or spoilt, nor does he exchange it. And if he exchanges it at all, then both it and the one exchanged for it are set-apart, it is not redeemed.' "

This is the first point in Torah where Moshe declares and explains tithing. An interesting point is that it is only of the increase of the land that is tithed: grain, fruit, wine, oil, etc. – all produce from the land; livestock – flock and herd – meaning sheep, goats, cattle, etc. Although it is not really explicitly mentioned, one can assume that unclean (not for eating) animals, i.e. donkeys, horses etc., would also be tithed since their first born also belongs to YHWH and should be ransomed because they cannot be slaughtered to YHWH nor eaten.

Furthermore, when it comes to the animals, unlike special slaughtering (sin, peace, thanks, etc.) the animal that is tithed is not selected specifically by being the best. Every tenth animal under the rod would be set aside as a tithe. This would apply irrespective of any blemish or other problem the animal may have or if it may be the best young ram. Now, in the event of anybody wanting to ransom any of the tithes, he must add one fifth to the value.

Please note, this is only of the increase! It is not taken from anything that was already there. If you had one ram and five ewes and four of the ewes had two lambs each and the fifth only had a single lamb during the year that the tithing is to be calculated, there will be no tithe because only the tenth animal under the rod of the increase!

In essence, YHWH only requires tithes from those who can afford it and not from the poor. In reality, the poor will benefit from the tithes because the poor will enjoy with the tithe giver.

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B'midbar 18:21-24

- ²¹ "And see, I have given the children of Lěwi all the tithes in Yisra'ěl as an inheritance in return for the service which they are serving, the service of the Tent of Meeting.
- ²² "And let the children of Yisra'ěl no more come near the Tent of Meeting, lest they bear sin and die,
- ²³ because the Lěwi'im shall do the service of the Tent of Meeting, so they themselves bear their crookedness. A law forever, throughout your generations: that among the children of Yisra'ěl they are to have no inheritance,
- ²⁴ but the tithes of the children of Yisra'ěl, which they present as a contribution to יהוה, I have given to the Lěwi'im as an inheritance. That is why I have said to them, 'Among the children of Yisra'ěl they have no inheritance.' "

It is clear in B'midbar that the Lěwi'im are to receive the tithes. This is done every three years (see D'varim 26). It is not for the leaders of a modern congregation or a pastor or a rabbi. It is for the Lěwi'im (Levites). We'll also read later on that it is for the Lěwi, the widow, the fatherless, the sojourner (foreigner) and by implication (via the widow and the fatherless) the very poor and needy. We also read that YHWH instructs us not to shut our eyes for the need of our needy brothers.

One of the main reasons is very clear here, because Lěwi has no inheritance and must do the service to YHWH, Yisra'el will provide support to Lěwi by giving tithes and other free will offerings and donations. The purpose is not to provide for the upkeep of the Dwelling Place.

For the upkeep and maintenance there are other payments made in hard currency (silver), payable for every person, a half shekel. This is not part of tithing at all. (Sh'm 30:13-16)

B'midbar 18:26-28

- ²⁶ "Speak to the Lěwi'im and say to them, 'When you take from the children of Yisra'ěl the tithes which I have given you from them as your inheritance, then you shall present a contribution of it to יהוה, a tenth of the tithe.
- ²⁷ "And your contribution shall be reckoned to you as grain from the threshing-floor and as filling from the winepress.
- ²⁸ "Thus you also present a contribution unto יהוה from all your tithes which you receive from the children of Yisra'ěl. And you shall give from it the contribution to יהוה to Aharon the priest.

To ensure that Aharon and his seed are provided for, the Lěwi'im must tithe everything they receive and pass that on to Aharon and his direct descendents. This is seen as if it supplied from the winepress, fields, flocks and herds of the Lěwi'im. It is also true that should the Lěwi'im have obtained some animals that are increasing or have some fields that have brought forth some produce, these they will also tithe.

D'varim 12:5-7, 11-12, 17-19

- ⁵ but seek the place which יהוה your Elohim chooses, out of all your tribes, to put His Name there, for His Dwelling Place, and there you shall enter.
- ⁶“And there you shall take your burnt offerings, and your offerings, and your tithes, and the contributions of your hand, and your vowed offerings, and your voluntary offerings, and the firstlings of your herd and of your flock.
- ⁷“And there you shall eat before יהוה your Elohim, and shall rejoice in all that you put your hand to, you and your households, in which יהוה your Elohim has blessed you.
- ¹¹“And it shall be, that unto the place which יהוה your Elohim chooses to make His Name dwell there, there you are to bring all that I command you: your burnt offerings, and your offerings, and your tithes, and the contributions of your hand, and all your choice offerings which you vow to יהוה.
- ¹²“And you shall rejoice before יהוה your Elohim, you and your sons and your daughters, and your male servants and your female servants, and the Lěwi who is within your gates, since he has no portion nor inheritance with you.
- ¹⁷“You are not allowed to eat within your gates the tithe of your grain, or of your new wine, or of your oil, or of the firstlings of your herd or your flock, or of any of your offerings which you vow, or of your voluntary offerings, or of the contribution of your hand.
- ¹⁸“But eat them before יהוה your Elohim, in the place which יהוה your Elohim chooses, you and your son and your daughter, and your male servant and your female servant, and the Lěwi who is within your gates. And you shall rejoice before יהוה your Elohim in all that you put your hands to.
- ¹⁹“Guard yourself that you do not forsake the Lěwi as long as you live in your land.

D'varim 14:22-29

- ²²“You shall tithe without fail all the yield of your grain that the field brings forth year by year.
- ²³“And you shall eat before יהוה your Elohim, in the place where He chooses to make His Name dwell, the tithe of your grain and your new wine and your oil, and of the firstlings of your herds and your sheep, so that you learn to fear יהוה your Elohim always.
- ²⁴“But when the way is too long for you, so that you are not able to bring the tithe, or when the place where יהוה your Elohim chooses to put His Name is too far from you, when יהוה your Elohim is blessing you,
- ²⁵ then you shall give it in silver, and shall take the silver in your hand and go to the place which יהוה your Elohim chooses.
- ²⁶“And you shall use the silver for whatever your being desires: for cattle or sheep, for wine or strong drink, for whatever your being desires. And

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you shall eat there before יהוה your Elohim, and you shall rejoice, you and your household.

²⁷“And do not forsake the Lěwi who is within your gates, for he has no part nor inheritance with you.

²⁸“At the end of every third year you bring out all the tithe of your increase of that year and store it up within your gates.

²⁹“And the Lěwi, because he has no portion nor inheritance with you, and the sojourner and the fatherless and the widow who are within your gates, shall come and eat and be satisfied, so that יהוה your Elohim does bless you in all the work of your hand which you do.

Contrary to popular belief, YHWH wants joyful, happy people enjoying themselves, and not long faced people thinking everything is a sin. As we can so clearly see in both D’varim 12 and 14, YHWH wants His people to go to the place He chooses and there they are to enjoy the tithes joyfully and with exuberance. According to D’varim 14:26 you will have “whatever your being desires”, meat, strong drink or anything else what you may desire. Obviously this freedom is limited to be within the boundaries of Torah. We are not referring to non edibles (i.e. pork, rabbit, etc.) or other abominations such as whoring.

These tithes are not to be enjoyed alone, but the children must be there, the servants (slaves), the widows, fatherless and sojourners and Lěwi’im in your gates

D’varim 26:12-15

¹²“When you have completed tithing all the tithe of your increase in the third year, which is the year of tithing, and have given it to the Lěwi, to the stranger, to the fatherless, and to the widow, and they have eaten within your gates and have been satisfied,

¹³ then you shall say before יהוה your Elohim, ‘I have put away the set-apart portion from my house, and also have given it to the Lěwi, and to the stranger, and to the fatherless, and to the widow, according to all Your command which You have commanded me. I have not transgressed Your commands, nor have I forgotten.

¹⁴ I have not eaten any of it when in mourning, nor have I removed any of it for any unclean use, nor given any of it for the dead. I have obeyed the voice of יהוה my Elohim, I have done according to all that You have commanded me.

¹⁵ Look from Your set-apart dwelling place, from the heavens, and bless Your people Yisra’el and the land which You have given us, as You swore to our fathers, “a land flowing with milk and honey.” ’

Here in D’varim 26 we see some additional rulings on tithes. It is set aside until such time that it will be eaten joyfully before and in the presence of YHWH, shared with the less privileged. It may not be eaten when in mourning – very obvious!! YHWH wants us to be joyful with laughter and exultation and it cannot be when in mourning.

After the presentation of the tithes to the Lěwi’im one is to thank YHWH for His blessings on one’s life, for the land and declare to YHWH that everything was done according to His rulings – effectively show yourself to be righteous!

Mal'aki 3:8-10

- ⁸“Would a man rob Elohim? Yet you are robbing Me! But you said, ‘In what have we robbed You?’ In the tithe and the offering!
- ⁹“You have cursed Me with a curse, for you are robbing Me, this nation, all of it!
- ¹⁰“Bring all the tithes into the storehouse, and let there be food in My house. And please prove Me in this,” said יהוה of hosts, “whether I do not open for you the windows of the heavens, and shall pour out for you boundless blessing!

Well, is it possible to rob or steal from YHWH? Does He actually need our offerings, tithes and gifts? No, not at all. First of all this book of Mal'aki is addressed primarily at the priests and the Lěwi'im. They steal from Him His esteem. They disregard Him.

However, we can draw a parallel to the rest of Yisra'el. When we withhold from those in need (of our brothers) when we have the ability to help, then we steal from YHWH. We steal from Him because He blessed us and have not returned part of that blessing onto a brother in need.

Furthermore we steal or rob YHWH from the esteem that should rightfully be His.

Neḥemyah 10:34-39

- ³⁴ And we cast lots among the priests, and the Lěwi'im, and the people, for bringing the wood offering into the House of our Elohim, according to our fathers' houses, at the appointed times year by year, to burn on the altar of יהוה our Elohim as it is written in the Torah,
- ³⁵ and to bring the first-fruits of our soil and the first-fruits of all fruit of all trees, year by year, to the House of יהוה,
- ³⁶ also to bring the first-born of our sons and our livestock, as it is written in the Torah, and the firstlings of our herds and our flocks, to the House of our Elohim, to the priests attending in the House of our Elohim.
- ³⁷ And that we should bring the first-fruits of our dough, and our contributions, and the fruit from all kinds of trees, of new wine and of oil, to the priests, to the storerooms of the House of our Elohim; and the tithes of our land to the Lěwi'im, for the Lěwi'im should receive the tithes in all our rural towns.
- ³⁸ And the priest, son of Aharon, shall be with the Lěwi'im when the Lěwi'im receive tithes, and the Lěwi'im bring up a tenth of the tithes to the House of our Elohim, to the rooms of the storehouse.
- ³⁹ For the children of Yisra'el and the children of Lěwi bring the offering of the grain, of the new wine and the oil, to the storerooms where the vessels of the set-apart place are, where the priests who attend and the gatekeepers and the singers are, and we should not neglect the House of our Elohim.

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Neḥemyah 12:44

⁴⁴ And on that day some were appointed over the rooms for the stores, for the contributions, for the first-fruits, and for tithes, to gather into them from the fields of the cities the portions required by the Torah for the priests and for the Lěwi'im. For Yahudāh rejoiced over the priests and the Lěwi'im who stood up.

Neḥemyah 13:12

¹² And all Yahudāh brought the tithe of the grain and the new wine and the oil to the storehouse.

2 Divre haYamim 31:3-12

³ And the sovereign appointed a portion of his possessions for the burnt offerings, for the morning and evening burnt offerings, and the burnt offerings for the Sabbaths and for the New Moons and for the appointed times, as it is written in the Torah of יהוה.

⁴ And he said to the people, those who dwelt in Yarushalayim, to give the portion for the priests and the Lěwi'im, so that they are strengthened in the Torah of יהוה.

⁵ And as the word spread, the children of Yisra'el brought large quantities of the first-fruits of grain and wine, and oil and honey, and of all the increase of the field. And they brought in the tithe of all, a large amount.

⁶ And the children of Yisra'el and Yehudāh, those who dwelt in the cities of Yehudāh, brought the tithe of cattle and sheep. Even the tithe of set-apart gifts which were set apart to יהוה their Elohim were brought in, and they gave heaps, heaps.

⁷ In the third month they began to pile up the heaps, and they finished in the seventh month.

⁸ And Hizqiyahu and the leaders came and saw the heaps, and they blessed יהוה and His people Yisra'el.

⁹ And Hizqiyahu asked the priests and the Lěwi'im about the heaps.

¹⁰ And Azaryahu the chief priest, from the house of Tsadoq, answered him and said, "Since they began to bring the offerings into the House of יהוה, we have had enough to eat and have plenty left, for יהוה has blessed His people. And this great amount is left over."

¹¹ And Hizqiyahu ordered them to prepare rooms in the House of יהוה, and they prepared them.

¹² Then they brought in the contribution, and the tithes, and the set-apart gifts, trustworthily. And Konanyahu the Lěwi was leader over them, and Shim'i his brother was the next.

The books of Neḥemyah and Divre haYamim actually indicate the fervour that the people (Yahudah) had to bring tithes and gifts to the House of YHWH after the return from exile. It must be noted though that they did not bring from poverty but from the abundance that YHWH had bestowed upon them.

Application of Tithing today

We have seen that tithing actually started with Ya'akov as he acknowledged YHWH's support in his life. When he realised that YHWH, the Elohim of Avraham and Yitschak, will also be his Elohim, to carry him and bless him. So, Ya'akov went into a "deal" with YHWH, if YHWH were to bless him and bring him back to his own people, he would give a tenth of all he received to YHWH.

The question actually arises on HOW did he now comply with this promise? Where and when did he give the tenth of the increase he received?

He could only pay these tithes by ensuring he and his household – sons, daughters, male and female servants (slaves) – ate and drank the tithes before YHWH with a joyful and cheerful heart or by having the same people as above along with the fatherless, the widow, the stranger and the poor. This way he would share his blessings joyfully in a manner that YHWH would approve.

Today it is difficult to tithe because we must take into consideration the following:

- Only land owners (field owners – even if the field was to return to the rightful owner with jubilee, this refers to current user or lessee) tithed
- Only increase on the produce (fruit, grain, wine, oil, honey, etc.) of the land and increase from the herds and the flocks are to be tithed.
- No tithing on the fisherman's catch
- No tithing on the bird catcher's catch
- No tithing on the hunter's kill
- No tithing on the worker earning a daily wage working in the field.
- No tithing on the carpenter's earnings, making yokes and ploughs.
- No tithing on anything other than those mentioned!

This means that today the commercial and part-time farmer can tithe. So can someone with a few fruit trees delivering some fruit every year. The other problem then is where or to who to we give this tithe?

- We have no Dwelling Place for YHWH where we are to eat and enjoy the tithe annually.
- We do not know where to find the Lěwi'im
- The definition of the Widow and the Fatherless in Scripture is rather different from current day definition –
 - A widow is a woman whose husband died and has left her no children to support her or where all her sons are also dead. She has no income to support her needs. Today we find many rich widows who can easily afford to support many others. These are not meant.
 - The fatherless is the child without a father because the father is dead and there are no brothers and other family taking him/her in. Too many children are taken away by the state today and placed in foster care or in children's homes. These are not fatherless
- How do we define the poor and the needy? Where do we start, since it is impossible to provide for everybody with a tithing meal?

There are people in Yisra'el known as the Temple Mount Faithful. They are preparing for the rebuilding of the House of YHWH as prophesied in Yehezqël. Many of these people can also prove their ancestry back to the Lěwi'im.

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Around us are many people in need and defining these it may be better to start with those among us who share our belief in our Creator YHWH and follow His Torah. After that would come other poor and needy, widows and fatherless and lastly the stranger.

Although this is my opinion, I would say the stranger would be best described as a stranger to your belief and also a stranger to your culture. The saying "Charity begins at home" is very true and should be considered.

The matter of tithing is not so difficult when we take YHWH's commands to heart and look at the Torah. We cannot suddenly spiritualise these commands or adapt it to mean something different.

It does not mean that we cannot give money when we feel we have to. Of course you can. If the money is available and someone has the need, it would always be seen by our Father YHWH as what is known a voluntary gift to someone (a brother) in need, but it is not a tithe and should not be misinterpreted as one.

May YHWH guide your mind, heart and being to follow His commands and His rulings in His Torah and not the teachings of man. Insofar as this is taken from Tanakh (Scripture) it is 100% true although translations could have errors. Insofar as my opinions are concerned, they are my opinions and my interpretations of what I read and what I believe YHWH is telling us. Should you be of a different opinion than mine, please feel free to have that opinion, provided it is supported by Scripture.

Our only strive should be to live as our Father Creator YHWH wants us to live and to esteem His Name above all, in everything we do.

May His blessing be upon you!

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