

# The Temple Tenth

One of the closest relationships today is of a man to his money. With most of us our income is achieved through much effort and energy. We give up a great deal of our lives to acquire it. Because life itself is sacred, that which we earn is also regarded as sacred. Money in itself is not evil. It is the "love" of money that is the "root" of all "evil," (1 Tim. 6:10). If we place an inordinate desire or love on money and make it the most important goal in life, we are placing it above worship of the Creator. It is our use of money that determines how we regard it. Money in the hands of good people can be a blessing; in the hands of evil men it can be a curse.

From earliest times religious man has had a desire to share his wealth with a higher being. Even in primitive religions are rites and ceremonies involving giving of something of value to a supposed higher being. It could be foodstuffs, jewels or in some of the baser religions—human offspring. Giving valuables to a higher being is considered a form of worship by most worldly societies.

## Should We Tithe Today?

Many, even among those who call on the Name of Yahweh, believe tithing (giving 10 percent of one's income) is no longer necessary. They believe the law, including that of tithing, was nailed to Yahshua's death stake. Some think that tithing never applied to those who engaged in occupations other than agriculture. Others contend it was for Levites and Temple worship only.

What is the truth of the matter? Can it be revealed through a diligent study of the inspired Scriptures? We believe it can. In this booklet the facts are made plain. The "mystery" of the tithe is solved and our responsibility is presented in clear, concise language so simple that even a child can understand.

Before we begin our study of this most important subject, let us bow our heads before Almighty Yahweh and ask Him to guide our minds in the way He would have us go. Laying aside all personal convictions, prejudices, and selfish desires, let us approach His Word in humble, reverential awe. Only in such an attitude of complete submission can we hope to find His will. Let us exhibit the same faith that Yahshua had when He said, "Nevertheless not My will, but Yours be done" (Luke 22:42b).

It is imperative also that we understand that Yahweh's Word—both Old and New Testaments—was written to and for His people. It is a guide for those who want to obey and a constant reminder of the sinfulness of those who transgress.

## Yahweh Demands Total Obedience

Consider what the Heavenly Father told Israel: "Now therefore if you will obey My voice indeed, and keep My covenant, then you shall be a peculiar treasure unto Me above all people; for all the earth is Mine: And you shall be unto Me a kingdom of priests, and an holy nation" (Exod. 19:5-6a). Yahweh was speaking to a special people, a people He truly loved. His people are different from all others when they obey Him. We should never pridefully think we will escape His judgments when we do wrong merely because we are called by His Name. This is the way ancient Israel lost favor with Yahweh and were punished severely for their disobedience. Accept the Word of Yahweh as the absolute truth. Abide by it and you will be blessed. Reject what it says and Yahweh will reject you.

### **Tithing Law given to Israel**

The tithe was established as a fundamental part of the law Yahweh gave Israel. Read it in Leviticus 27:30: *And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is Yahweh's: it is holy unto Yahweh.* The Hebrew word translated "land" in the verse is *erets*, **Strong's Exhaustive Concordance Hebrew Dictionary** no. 776, and is at other places translated earth or world. It means more than the land of Israel only.

Yahweh, not Moses, explains who was to pay the tithe, how it was to be used, and who was to receive it in Numbers 18:21-24: *And behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the Tabernacle of the congregation. Neither must the children of Israel henceforth come nigh the Tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the Tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute forever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto Yahweh, I have given to the Levites to inherit: therefore, I have said unto them, among the children of Israel, "they shall have no inheritance."*

The Tabernacle and later the Temple were to be the center of worship focusing on Yahweh. The people were to recognize the "tent meeting" as the place where Yahweh would meet with His people and they could learn of Him. Yahweh specifically chose the tribe of Levi to fulfill the office of priest to perform the services of the Tabernacle. The tithe produced from the earth was holy to Yahweh and was to be given to the Levites. Ten percent was expected from that which the earth produced. The Levites were given 48 cities scattered throughout Israel where they could earn a living. They were able to use the land immediately surrounding the 48 cities for grazing cattle, for fields, and for vineyards (Num. 35:1-5). The land of the Levites could not be sold, but remained their perpetual possession (Lev. 25:32-34). When engaged in the service of the Tabernacles, the Levite was to be supported by the tithe.

### **Tithing—A Part of the Covenant**

When Israel first came out of Egypt, a covenant was made between them and Yahweh beginning with the Ten Commandments, Exodus chapters 20-23. Burnt offerings and peace offerings are mentioned in Exodus 20:24. Firstfruits of the crops as well as firstborn were demanded (22-29). Feast day offerings were also mentioned (23:15, 19). When Israel agreed to the covenant, Moses was then shown the building pattern for the Tabernacle, chapter 24. For the construction and refurbishing of the Tabernacle Israel was to give special offerings. Chapters 25-31 detail the Tabernacle, altar, furniture, and holy garments for priests.

For the construction of the Tabernacle, the people contributed the valuables they had received from spoiling the Egyptians. It would have been very difficult to tithe from their increase while wandering in the wilderness. Once the Tabernacle was erected, however, Yahweh enforced His law of tithing to carry on His worship (Lev. 27:34).

Note that the verse says these tithes were commanded in Mount Sinai. The law of the tithe was not something that Moses thought up by himself, but was part of Yahweh's covenant made with Israel. The tithing ordinance carries over into the New Covenant (Jer. 31:31; Heb. 8:8-10). Yahweh never expects to receive what He has not already given. The people merely return to Yahweh a portion of what He has already given them.

Nehemiah 10:34-38 shows that the practice of tithing continued through the entire Old Testament and the Levites continued to administer the tithes. As soon as they were freed from Babylon, the proper worship of Yahweh was reinstated and the priests and the Levites began their service (same reference). Notice that the firstfruits of the ground, of the fruit trees, of the cattle, herds, oil, dough, and flocks are mentioned. All were brought to the house of Elohim to the priests. The tithes were brought to the Levites. The tithing practice continued down to the times of the Messiah and was upheld by both Yahshua and the Apostle Paul as will be shown.

### **Priests also Required to Tithe**

Yahweh's law is just and applies to all persons equally, as we learn from reading the following passages: *One law shall be to him that is homeborn, and unto the stranger that sojourns among you*, Exodus 12:49. This is also enjoined in Leviticus 24:22 and Numbers 15:16, 29. What Yahweh requires of me concerning His law He requires of you. This is not to say that you and I fulfill the same office nor do we have the same duties in His service, but rather that we obey the same commands. As He required Israel to put Him first in their lives, He requires the same of His people in the New Testament.

Because the law is equitable, the Levitical priests tithed as well as all Israel, Numbers 18:25-28. Yahweh's law exempted no one from the tithe, with the exception of the High Priest. His tithes and offerings consisted of officiating in the very presence of Yahweh in His people's place. Some have argued that because the High Priest paid no tithes that tithing does not apply to all. The tithing progression ended with Aaron and his family because he represented the Great High Priest Melchizedek, and in a greater way, Yahshua the Messiah.

For those who say that tithes were paid only from agricultural earnings we refer to the example of the priests' tithes. Their earnings or increase had essentially no connection with agriculture. They were not compensated for laboring in the fields or for caring for herds with the tithes given them. Agriculture just happened to be the primary or perhaps the only vocation among Israelites at that time.

Yahweh distinctly told the Levites He would exact their tithes, *And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fullness of the winepress. Thus you also shall offer an heave offering unto Yahweh of all your tithes, which you receive of the children of Israel; and you shall give thereof Yahweh's heave offering to Aaron the priest. Out of all your gifts you shall offer every heave offering of Yahweh, of all the best thereof, even the hallowed part thereof out of it. Therefore, you shall say to them, "When you have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshing floor, and as the increase of the winepress. And you shall eat it in every place, you and your households: for it is your reward for your service in the Tabernacle of the congregation,"* Numbers 18:27-31. Would Yahweh's law have been "holy, just, and good" if only the farmer had to tithe and no one else?

As already shown, Yahweh's laws apply equally to everyone.

### **Abraham Tithed Before Levite System**

The first example of tithing mentioned in the Bible is Abram's giving a tenth of the loot captured at the slaughter of the kings:

*And blessed be the most high El which had delivered your enemies into your hand. And he gave him tithes of all. And the king of Sodom said unto Abram, "Give me the persons, and take the goods to yourself." And Abram said to the king of Sodom, "I have lift up mine hand unto Yahweh,*

*the Most High El, the possessor of heaven and earth, that I will not take from the thread even to a shoelatchet, and that I will not take any thing that is yours, lest you should 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,"* Genesis 14:20-24.

The Hebrew word translated "tithes" in *Strong's Concordance* No. 4643, *ma'aser*, and means a literal tenth or tenth part. These tithes were not from agricultural earnings, either. This example of tithing occurred before the Levitical law of the tithes and was paid to Melchizedek, Yahweh's priest who ministered to and blessed Abram in the Name of Yahweh.

As to the extent of Abram's tithes, Henry Landsell says in his book *Tithes in Scripture*, "Neither the Hebrew of Genesis nor the Greek of the Epistle to the Hebrews limits the word "all" to the spoils. In Hebrews 7:4 the writer argues that Melchizedek was greater than Abram, because Abram paid tithes to him...The tenth paid by Abram was not merely an offering which the patriarch was at liberty to render or withhold as he pleased, but as payment of obligation."

Also, important to note is that the example of Abram's tithing occurred about 700 years before the law was given to Moses. We can draw the following conclusions from Abram's example:

- Although a ruler of a strong band of people, Abram acknowledged a Being superior to himself by his tithes.
- He gave tithes as a confession of obligation to El-Elyon, Creator of heaven and earth. He acknowledged protection and guidance in his activities.
- He gave Yahweh's representatives his tithes as a return of his just dues. Abram was made an example for humanity as the "father of the faithful."
- He refused to take any captured booty for himself, but gave "tithes of all" with perfect naturalness and without explanation, because it was already an understood and accepted institution.

### **Jacob Tithed 500 Years Before Moses**

Jacob was the grandson of Abraham, and through him and his progeny was the covenant continued. We find Jacob fleeing for his life from his brother Esau, spending a night alone in the mountains (Gen. 28:10-22).

Awakening from a dream in which he saw Yahweh atop a staircase (ladder), and hearing the covenant renewed in him and his progeny, Jacob was shaken and awe-stricken. Trembling with fear, he arose and declared that if Yahweh would protect and give him the bare necessities of life, Jacob vowed that Yahweh would be his Elohim, also.

Jacob had not yet accepted Yahweh as his Elohim. At this point he made a covenant with Yahweh that if he would bless him, then Jacob would worship Yahweh as did his father Isaac (Gen. 27:20). In that event, Jacob would also comply with the tithing law as a part of his worship. Jacob arose, having asked for the bare necessities of life (clothing and food—slave wages). He would follow in the footsteps of his grandfather Abraham and his father Isaac and worship the same Elohim, accepting the covenant.

Jacob can think of nothing that will meet with higher approval than to return a tenth of all that Yahweh will bestow upon him. *And this stone, which I have set for a pillar, shall be Yahweh's house: and of all that you shall give me I will surely give the tenth unto you,* Genesis 28:22. Yahweh blesses those who tithe to Him. Genesis 30:43 tells us, *And the man [Jacob] increased exceedingly, and had much cattle and maidservants, and menservants, and camels, and asses.* Yahweh first gives to His people so they can return a tenth to Him.

The case of Jacob is important. Why did he say he would return a tenth as did Abraham? Why not a sixth, a ninth or a third? Obviously, the tithe was already established. History shows that the tithing principle operated even in pagan religions. It was as if the principle had become known to mankind from a common source and then permeated even heathen worship.

Also significant is that Jacob's vow took place 500 years before Moses. It was some 200 years after Abraham tithed to Melchizedek, King of Salem. Nothing is mentioned about how Jacob would use his tithe to worship Yahweh. Melchizedek is not mentioned. The Levites had not come into service. How, then, did Jacob use his tithe in worship with no priesthood around? Obviously, he was the priest of the family. He carried out the worship for his family. Both Abraham's and Jacob's tithing contradicts those who say tithing is only for the Levitical priesthood.

Not only were Yahweh's people to give Him 10 percent of their increase, but they were also to give an offering of firstfruits of the crop before it was harvested. The amount is not specified, but the firstfruits were always given before the harvest began as an offering that the remainder of the harvest would be blessed of Yahweh (Exod. 22:29). The firstfruits offering included wool (Deut. 18:4). The choicest portions were always offered (Num. 18:12).

There were other offerings expected of His people, which included the burnt offering, peace offering, sin offering, trespass offering, meal offering, plus others such as the drink offering. All of these were a part of the Levitical system commanded by Yahweh in Mount Sinai (Lev. 7:38; 26:46; 27:34). These were expected of His people in addition to the tithe.

### **Temple Law Changed; Tithing Remains**

The law of circumcision and animal offerings has come to an end in the Messiah. All of the temple requirements have been met in the Messiah Who fulfilled these "shadows" of the Levitical priesthood. However, the tithing law still stands, for the Melchizedek priesthood has replaced the Levitical. Yahweh is now building a spiritual Temple for Himself, and the tithes and offerings collectively build the Temple.

From Genesis to Revelation the theme of overcoming our carnal nature of satisfying the lusts of the flesh and the pride of life are evident on every page. Yahweh's commandments are given us so that we will grow to be more like Him. His laws have as their ultimate goal to change us, to put Yahweh and our fellow believers first.

His laws are as necessary and good for us today as they were when He gave them to Israel at Sinai. Just as a parent has rules for the good of the son and daughter, Yahweh has rules for us. We are to stay out of the way of the Evil One, not to lower our standards to the world's but to elevate them to Yahweh's plane.

In giving His people His holy law, Yahweh showed the way to an abundant, joy-filled, and productive life. And those who remained faithful would receive everlasting life.

Yahweh is to us a loving Parent. A loving parent would not allow his children to play with razor blades or matches. He would not allow them to wander onto highways, nor crawl into abandoned refrigerators. His concern is for the welfare of his children and he will guide them into maturity with rules that are for their own good, allowing them to grow into adulthood able to face the demands of our society with confidence. Yahweh wants us to qualify for the Kingdom.

### **Unselfishness Drives Yahweh's People**

A fundamental theme running throughout the Old and New Testaments is Yahweh's exhortation to His people to look away from themselves and behold Him and His goodness. He reminds us over and over that His way of life is best for us. Only He has the depth of knowledge and

understanding to give the necessary guidelines to achieve holy character and attitude. We are to overcome our personal greed and covetousness and learn to put Him and His people first.

Yahweh had given Israel laws that demanded compassion and help for the underprivileged and poor (Deut. 15:7-11). Even in reaping their fields, the Israelites were to leave the corners and some gleanings for the poor and stranger (Lev. 23:22). They were to be a generous and loving people, sharing their bounty with others less blessed of Yahweh.

Yahweh's people are to be willing to share with others so those in turn will be blessed and come to know the only true Mighty One of the universe. In this way as others become converted, Yahweh gets the glory and the praise. We are to be instruments of His goodness and representatives of His way of life.

Take special note of two striking examples of heeding Yahweh's law of giving. Both deal with the Tabernacle or Temple of Yahweh. Having just been redeemed from Egypt, Israel had entered a covenant relationship with Yahweh. Depending on their obedience, promised blessings would follow (Exod. 23:25-33).

When the call came to donate offerings for the construction of the Tabernacle, Israel responded with enthusiasm. And why shouldn't they? Their offerings had been gained from the Egyptians (by spoiling them) and they now gave to build a sanctuary of worship a portion of that which Yahweh had already given them (Exod. 35:4-9, 29). So great was their generosity that the offerings were more than required and the people were restrained from giving any more (Exod. 36:3-7). Think of it. They had such willing, obedient hearts that they swamped the building fund! Can such dedication to Yahweh be found today? Is real desire like this still alive? Or have we become too concerned with personal gain, putting Yahweh last in order to satisfy self interests in a materialistic society?

Total, honest sincerity again was evident some 1500 years later when the spiritual Tabernacle was being built following the ascension of the Messiah. Acts 4:32 tells of the loving concern the early disciples had one for another. They were convinced of the resurrected Messiah and the Holy Spirit moved in the hearts of the believers. So willing were they to get the word out that they shared whatever goods they had to help those who lacked (Acts 4:32-37).

Some, who could, sold houses and lands and brought the money to the Apostles' feet. Those who needed anything to carry out their work were thus aided in their efforts by those who had more. It is an example of true giving, for the result was that more believers were added to Yahweh as the evangel could be preached with more power. Yahweh Himself was the beneficiary!

These examples of giving from the Old and New Testaments are the result of true hearts. The former was to construct a Tabernacle for Yahweh to dwell in, and the latter to construct a spiritual Temple composed of the collective body of Messianic believers (Eph. 2:21-22). Even today, those who help support a ministry that is proclaiming the Good News of salvation is helping build a spiritual Temple, just as did the ancient Israelites. As more and more people hear the Good News and become converted to Yahweh's truth, the spiritual Temple grows both in numbers and in holiness. Yahweh is praised and Yahshua is lifted up.

Certainly, Yahweh's way does not change. Those in the Old Testament were to tithe and then give offerings so that Yahweh's worship might be exalted. In the New Testament, the collective saints make up the Temple, and their tithes and offerings are used to expand worship of Yahweh as more converts become followers of His way of life and obey Him. Tithes and offerings are thus used to fulfill the Great Commission "to go and teach all nations, baptizing them in the Name..." Read our free mini-study, *Trinitarian Baptism and Matthew 28:19*.

## **Tithing in the New Testament**

Misunderstanding of Yahweh's tithing law has caused some to say that tithing is not a New Testament teaching. Yet, His laws were not voided in the New Testament as Yahshua demonstrated repeatedly. If the laws were voided, it was by carnal man and not by the authority of Yahweh—so they still stand. It is obvious that Yahshua kept the tithing laws of the Old Testament. He specifically stated He had come not to do away with the law, but to fulfill it in its highest intent and meaning. He was referring to those who teach that the law has been abolished such as prophesied: *“But you are departed out of the way; you have caused many to stumble at the law; you have corrupted the covenant of Levi,”* says Yahweh of hosts, Malachi 2:8. This means those who teach against Yahweh's law.

It surely was not the Messiah who taught the people to stumble at the law, for we read that Yahshua established scriptural law more fully: *Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfill. For verily I say unto you, “till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called least in the Kingdom of heaven: But whosoever shall do and teach them, the same shall be called great in the Kingdom of heaven.”* For I say unto you, *“that except your righteousness shall exceed the righteousness of the scribes and the Pharisees, you shall in no case enter into the Kingdom of heaven,”* Matthew 5:17-20.

When asked what was the greatest commandment in the law, Yahshua clearly said that the greatest commandment was, *You shall love Yahweh your Elohim with all your heart, and with all your soul, and with all your mind,* Mark 12:30. (Summarizing the first five commandments). He then added the second, to love your neighbor as yourself. We are to have Yahweh first in our affections and should desire to serve Him above everything else. Proverbs 3:9 tells us to *“honor Yahweh with our substance.”* Giving is a form of worship.

In this and in all other facets of His life, Yahshua set us the example. Not only did the Messiah say that He did not come to destroy the law, but He added that one of the smallest of Hebrew letters (the *yothe*) would not pass from the law, neither would one of the littlest of embellishments, the tittle. Everything would still be there. And to make it more emphatic, He said that those who teach such a thing would be of the least significance in the Kingdom. Furthermore, He said to His disciples that if their righteousness did not exceed that of the scribes and Pharisees, they would not enter the Kingdom.

The Pharisees did tithe. They were diligent about tithing, and even made a big production of tithing. They apparently had made a ceremony of tithing of the little spices of the garden, which brought the Messiah to say to them in Matthew 23:23, *Woe unto you, scribes and Pharisees, hypocrites! for you pay tithe of mint and anise and cumm`in, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought you to have done, and not to leave the other undone.*

Notice Yahshua did not tell them to stop tithing. In fact, He commended them for it. But He pointed out their hypocritical attitude in ceremoniously making a display of tithing for all the people to see, neglecting the weightier acts of fairness, love, compassion and understanding in dealing with the law. He condemned their showy acts of flamboyant piety when their hearts were not really in doing Yahweh's law. Here would have been a good place for Yahshua to state that the time would soon be here when tithing would no longer be in force. He could have easily explained that soon no longer would any tithing be required, just as He had explained to the Samaritan woman

that the time was coming when she would neither in Jerusalem nor Gerizim offer up worship, John 4:21. But He didn't because the law remained in force.

The law of tithing is still binding upon the footstep followers of Yahshua, who are to keep His laws with the proper attitude of willing obedience—doing so out of love for the Messiah and the Father. The tithe is holy unto Yahweh and is used to build His worship, glorify Him and lift up the Son.

Yahshua's enemies were never able to accuse Him of not paying His tithes, though they continually watched His every action. Neither were they able to accuse the disciples of not tithing or paying their sacerdotal dues. When the disciples were asked whether their Teacher paid the Temple tax for its support, Peter was directed to catch a fish and take the amount (*stater*) and pay the Temple tax for himself and the Savior (Matt. 17:24-27).

### **Other New Testament Examples**

Even though Palestine at the time of the Messiah was ruled by Romans having an entirely different religion, we see examples of their following the custom of honoring the Mighty One of Israel. A Roman Centurion built a synagogue (Luke 7:5) at Capernaum. Cornelius, a Centurion, prayed and gave alms (Acts 10:31). Both are given as examples of righteousness because of their concern for the proper worship of Yahweh.

The Edomite, Herod the Great, recognized the importance of Yahweh's worship to his people and rebuilt the Temple. The historian Josephus, himself a priest born in 37 C.E., corroborates the practice of tithing in his day by stating that he had no need of tithes that were due him and refused to take them (*Life*, section 15). He also speaks of Ananias, the contemporary high priest, who had wicked servants who stole tithes belonging to the priests, even beating those who would not give these tithes to them and bringing death to the older priests by starvation (*Antiquities*, book 20, chapter 9, paragraph 2).

### **Same Laws in Force in New Covenant**

Yahshua came to establish the New Covenant. The New Covenant in the New Testament places Yahweh's law in our hearts and minds. Jeremiah 31:31-34 reads, "*Behold the days come*" says Yahweh, "*that I will make a new covenant with the house of Israel, and with the house of Judah: Not according to the [old, previous, 1<sup>st</sup>, etc.] covenant that I made with their fathers in the day that I took them by the hand to bring them out of the land of Egypt; which My covenant they broke, although I was a husband unto them,*" says Yahweh. "*But this shall be the covenant that I will make with the house of Israel; After those days,*" says Yahweh, "*I will put My law in their inward parts, and write it in their hearts; and will be their Elohim, and they shall be My people. And they shall teach no more every man his brother, saying, 'Know Yahweh:' for they shall all know Me, from the least of them to the greatest of them,*" says Yahweh: "*for I will forgive their iniquity, and I will remember their sin no more.*"

This was already promised in Isaiah 42:21, in which He was prophesied to enlarge upon the law in its full spiritual intent. He was to show us that the keeping of the law was a matter of attitude. Yahshua taught the principle behind the law, the real meaning that many of the Israelites had missed. They already had the written law, but failed to see the real purpose behind it. The results it was meant to produce hadn't made an impression.

Speaking of the New Covenant of the New Testament (Hebrews 8:8-12 is a direct quotation from the Old Testament), it contains no mention of doing away with Yahweh's law. In fact, the Old Covenant was established with the people who failed to keep it (verse 8) because the Holy



Spirit was not yet given. Since the day of Pentecost, the Holy Spirit was sent to this earth, making possible the keeping of Yahweh's law. Yahweh's commandments are now in the hearts of the people to empower them to remember His laws and to keep them.

After the destruction of the Temple, animal sacrifices were no longer required. Since the shedding of Yahshua's blood, we no longer slay an animal nor provide Tabernacle or Temple offerings. The lessons and principles of the offerings are still with us, though. The Temple offerings foreshadowed some part of the redemptive work of the Messiah. Now we offer the sacrifice of praise, the fruit of our lips (Heb. 13:15; 1 Pet. 2:5).

When the chief priests and scribes were trying to entrap Yahshua by asking whether it was lawful to give tribute to Caesar, the Messiah told them to render to the government that which the government required (Luke 20:19-25). And in the same breath He told them to give to Yahweh that which belongs to Him. Old Testament Law said the tithe belongs to Him. Old Testament Law said the tithe belongs to Yahweh (Lev. 27:30), and Yahshua upheld and taught Old Testament laws, which honored Yahweh.

### **The Purpose of Tithing**

The tithe was to honor Yahweh and sanctify His worship. It was to pay homage to Him and glorify His Temple. The tithe also provided for the ministers of Yahweh. It was that which Yahweh required each person to give from their increase so His ministers would be able to support themselves and their families while continuing to minister to the people of Yahweh, Leviticus 18:8-14. Yahweh's service is continued with today's ministers, and the need for tithing continues. Ephesians 4:11-12 tells us, *And He gave some, apostles; and some, prophets; and some, evangelists; and some pastors and teachers; For the perfecting of the saints, for the work of the ministry, for the edifying of the body of Messiah.* Both the above verses and 1 Corinthians 12:28 show that the *Ekklesia* (the called-out ones, the general Assembly) does have ministers and a presbytery that Yahweh has established. Just as under the Levitical priesthood, the tithe should be paid to Yahweh's representatives, those who are doing the work in the vineyard.

Paul likens today's true ministers to Levites ministering at the altar (1 Cor. 9:13-14). Yahweh's ministers today pay tithes back into the treasury to publish Yahweh's Name and proclaim the message of the Kingdom of Yahweh. Thus, the tithe again ends up with the High Priest, Yahshua, the Head of the body. As the body of Messiah grows and is edified, Yahshua gets the glory.

### **The Messiah Upheld Tithing**

Occasionally a question arises whether the Messiah specifically taught tithing in the New Testament. As already stated, the Messiah commended the Pharisees for their tithing of mint, anise and cummin. He agreed that this they should have done. That part was good. Yahshua did not at all times mention each of the commandments when He had occasion to discuss them. When the young ruler came to him (Matt. 19:16-22) Yahshua mentioned but five of the Ten Commandments. He left out the first four and the tenth. Does that mean that we can have other Elohim before Him? We can now make images? take His Name in vain? neglect the Sabbath? covet? Obviously, we understand that the keeping of the commandments as given to the rich young ruler entail all the Ten Commandments as well as those specifically mentioned.

James also wrote of keeping the law (2:10-12), but note, only two of the commandments are mentioned. He merely gave enough for the reader to know what he meant by the "law of liberty." The Bible emphasizes the necessary verses to make a point. Let us not be pharisaical and try to

wriggle out of the intent of Yahweh's Word. Yahweh's commands are to change us and our attitudes.

In sending out the twelve to preach the Good News (Matt. 10:5-16) the Messiah specifically told them to take neither gold, nor silver, nor more than one coat, as "the workman is worthy of his meat." The Messiah is clear in His expectations that those who hear of the Kingdom of Yahweh should be willing to support those proclaiming the Kingdom. The same is true of the ministry today.

The pattern set up for the sending out of the 12 and the 70 was followed in the New Testament, as will subsequently be shown. The last command He gave the disciples was to wait for the promise of the Holy Spirit (Acts 1:4-8). He added that they were to be witness unto Him in Jerusalem, Judea, Samaria, and the uttermost parts of the earth. The disciples had already been sent out without taking supplies and undoubtedly realized this was the pattern they were to follow. "The laborer is worthy of his hire." Paul used a similar expression.

The practice of tithing places Yahweh and His worship before all else. He commands first place in the heart of the believer, even before family, Matthew 10:37: *He that loves father or mother more than me is not worthy of me: and he that loves son or daughter more than me is not worthy of me.* See also Matthew 19:29.

### **Paul Expected Financial Support**

Did the Apostle Paul teach against tithing as some allege? There is no Scripture that teaches he ever did such a thing.

The letters to the assembly at Corinth are note-worthy in expressing Paul's disappointment in the Corinthian brethren. Here was a weak assembly spiritually. They had evidently listened to Paul's accusers and had growing doubts about Paul's apostleship. He was forced to defend his commission as an apostle even before he was able to come to grips with their many problems.

Perhaps their doubt about his apostleship was their reason for not supporting him in his missionary work. We find him vigorously defending himself in 1 Corinthians, chapter 9. Notice his defense, beginning in verse 1: *Am I not an apostle? Am I not free? Have I not seen Yahshua Messiah our Teacher? Are not you my work in the Teacher? If I be not an apostle unto others, yet doubtless I am to you: for the seal of mine apostleship are you in the Teacher. My answer to them that do examine me is this, "Have we not power to eat and drink?"* (verses 1-5). The Greek word translated "power" in this passage is "*exousia*" and means "in the sense of ability." Paul is asking whether he cannot expect the Corinthian Assembly to furnish him food and drink for his labor of love among them.

Paul now shames them in his vivid examples of those who labor and are compensated for their efforts. Listen to him in verses 5-6 of 1 Corinthians 9: *Have we not power [authority, right] to lead about a sister, a wife, as well as other apostles, and as the brethren of the Savior Yahshua, and Cephas Peter? Or I only and Barnabas, have not we power to forbear working? Other translations clarify his statement: And must Barnabas and I alone keep working for a living, while you supply these others?* Paul clearly is chiding them for not supporting him and Barnabas as they labor in the Word.

Paul likens himself to a soldier fighting the fight of faith, and asks, *What soldier has to pay his own expenses in the army? What farmer does not harvest a crop who does get to eat some of it? What shepherd takes care of the sheep and the goats and does not get to drink some of the milk?* (verse 7). Those who provide for others should be recompensed for their labor.

Paul continues to drive home the point to the Corinthians that they are lax in their responsibilities. Notice his rebuke in verses 8-10: *Say I these things as a man? or says not the law the same also? For it is written in the law of Moses, "You shall not muzzle the mouth of the ox that treads out the corn." Does Yahweh take care for oxen? Or says He it altogether for our sakes? For our sakes, no doubt, this is written: "that he that plows should plow in hope; and he that threshes in hope should be partaker of his hope."*

Why would Paul appeal to the Old Testament if he were not applying what was already written there as a lesson for the Corinthian Assembly, and ultimately to us? Why bring in Old Testament injunctions if Paul was not relying upon them for his teaching? Certainly, if the law was done away, Paul would have no reason to apply Israelite law to the Gentile Corinthian Assembly. Or are we to believe that Paul taught from the Old Testament even to the Gentile converts simply because the New Testament had not yet been written?

Paul had already made reference to Peter as receiving support from those to whom he ministered in verses 5 and 6. Paul is showing that Yahweh expects His people to support the ministry by the tithes from the people.

Read what Paul has to say in verses 11-12, *If we have sown spiritual good among you, is it too much if we reap your material benefits? If others share this rightful claim upon you, do not we still more? Nevertheless, we have not made use of this right, but we endure anything rather than put an obstacle in the way of the Good News of Messiah, RSV.*

The Corinthian Assembly lacked maturity and Paul treats them as babes. He reiterates that he has sown spiritual food among them, and points out that he has a right to expect some benefits in return. But the Corinthians were simply immature and did not fully accept Paul as an apostle even though he pointed out the many benefits they had received spiritually through him. We'll look closer at Paul and the Corinthians momentarily.

Paul again refers to the Old Testament in verse 13, *Do you not know that they which minister about holy things live of the holy things of the Temple? and they which wait at the altar are partakers with the altar?* If the Old Testament was not in effect, why did Paul appeal to the law of Deuteronomy 18, having to do with the sustenance of the priests? Paul is simply acknowledging the principle of tithing and offerings found in the Old Testament. He makes the analogy that his labor in the Word is every bit as important as those of the altar in the Temple. In verse 9 Paul specifically mentions the law of Moses taken from Deuteronomy 25:4. Here he is unmistakably upholding the law supporting the priests, which has to do with tithing.

It is clear from verse 14 that the ministers preaching the Good News of the Messiah should live from the physical fruit of their labors. Those benefiting from the Good News should support those ministering to them. Paul is following the Old Testament example and in turn is also following the Messiah, who told His disciples to "provide neither gold, nor silver...for your journey, neither two coats, neither shoes, nor yet staves; for the workman is worthy of his meat" (Matt. 10:9-10). The same thought is found in Mark 6:7-11 and Luke 9:1-5 and 10:3-12. Yahshua and Paul both taught and followed the same principle of expecting those who received the spiritual benefits learned through hearing the Good News of the coming Kingdom to support those doing the work in the ministry.

Both Yahshua and Paul knew the benefits and blessings that come to one who places Yahweh first in one's life. Too many people don't trust enough in Yahweh's Word. They lack faith in His promise to bless those who lay up their treasure in heaven. He simply will not give us a command to tithe and not follow through with blessings for our obedience.

## **Corinthians Suspicious, Jealous of Paul**

The Corinthian Assembly was the weakest of any Paul ministered to. The Holy Spirit was with them, however, and Paul said they came behind in no spiritual gift (1 Cor. 1:7) and were given a full understanding of the truth, verse 5. Yet, they argued, contentions arose among them, divisions were rampant, and Paul called them carnal (3:3). They allowed a man to have his own stepmother, chapter 5, and tried to outshine one another in the showy gifts such as speaking in tongues. They were spiritual babies and Paul had to deal with them as babies (1 Cor. 3:1-3). See especially 1 Corinthians 9:19-23.

Paul did not feel he could approach them on an adult level for several reasons. They were suspicious of him and felt certain he was making money from them in some way, 2 Corinthians 12:16. Yet, verse 14 tells us that this is the third time he is coming to them, but in no way will he be a burden. In verses 17 and 18 he points out that neither did he take advantage through any others he sent to them such as Titus. Paul gets even more specific in 2 Corinthians 11:7-9, *Have I committed an offense in abasing myself that you might be exalted, because I have preached to you the Good News of Yahweh freely? I robbed other assemblies, taking wages of them, to do you service. And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied; and in all things myself from being burdensome unto you, and so will I keep myself.*

## **But Other Assemblies Gladly Helped**

Other Assemblies in the body of Messiah had supplied the means to take care of the expenses of Paul in ministering to the Corinthians. The brethren from Macedonia had to supply his needs, and Paul is in effect calling the Corinthians a bunch of freeloaders. He promised to tell everyone in Greece about it (2 Cor. 11:10).

It is apparent from Paul's writings to the Corinthians that he in no way wanted them to accuse him of making money through preaching the Good News to them. He carefully avoided that issue by refusing to take support of any kind from them. In so doing would they not be able to accuse even those working with him, such as Titus, of preaching the Good News for personal profit (2 Cor. 12:16-18).

Paul did, however, as noted, obtain sustenance from those in Macedonia who gladly helped him preach to the Corinthians. But it was the Philippians whom Paul especially commended: *Now you Philippians know also that in the beginning of the Good News, when I departed from Macedonia, no Assembly communicated with me as concerning giving and receiving, but you only. For even in Thessalonica you sent once and again unto my necessity. Not because I desire a gift; but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odor of a sweet smell, a sacrifice acceptable, well-pleasing to Yahweh. But my Elohim shall supply all your need according to His riches in glory by Messiah Yahshua,* Philippians 4:15-19.

The Philippian Assembly was instrumental in supporting Paul's labors, verse 15. Other ancient authorities read "money for my needs" (RSV margin). Twice in Thessalonica the assembly helped him, verse 16. But what really thrills Paul is not so much the benefit he received at their hand, but the increased blessings that will be theirs.

Verse 18 is especially pertinent to this study. Paul contends he now has even more than he needs. The generosity of the Philippians fills him with joy. The things brought to him by Epaphroditus Paul says are an odor of a fragrant offering to Yahweh—sacrifice that pleases Yahweh!

Paul was so overjoyed with the generosity of the Philippians that he told them that such gifts to him to help proclaim the Good News of Messiah were like a sweet-smelling offering that pleases Yahweh well.

Not only does Paul say that the tithes and offerings given him please Yahweh, but also that He Himself will see to it that the Philippians are blessed with having all their needs supplied. When we are in harmony with the will of Yahweh, we cannot outgive Him. He will bless us now in this life and will also lay up treasure for the Kingdom, Matthew 6:19-21.

Perhaps Luke expresses the thought better in the *Living Bible*: *So don't be afraid little flock. For it gives your Father great happiness to give you the Kingdom. Sell what you have and give to those in need. This will fatten your purses in heaven! And the purses of heaven have no rips or holes in them. Wherever your treasure is, there your heart and thoughts will also be,* 12:32-34.

The early Assembly was very close in fellowship as they willingly sacrificed their material goods to proclaim the Good News. Notice Acts 2:44-45, *And all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need.* The early believers knew that it would take money and effort to proclaim the Good News and so they willingly gave of their substance to provide the means.

This same attitude of sharing was what the early disciples had when they got the infant Assembly off the ground, Acts 4:32-37. We should not understand from this that the early disciples sold everything and were destitute. Far from it. But rather that they saw to it that everyone had the necessities of life and were willing to provide others anything they could. Those who were able, sold land and houses and brought the money to the Apostles to give to those in need. Philip yet had his house in Acts 21:8, showing they were not as some have proposed in a communistic environment. Rather, it was a joyful sharing of possessions to proclaim the Good News of the Messiah.

### **Man Turns to Appeasing Own Lusts**

From Genesis through the establishment of the New Testament Assemblies we see that the practice of tithing was carried out and followed by the people of Yahweh. The Old Testament shows Abraham giving tithes to Melchizedek and being blessed of Yahweh because of it. Those of the faith are blessed with faithful Abraham who is known as the Father of the faithful. This includes not only his physical progeny, but the spiritual as well.

The Old Covenant was essentially made with the nation Israel and anyone of the nation was included in the Covenant. The blessings fell upon the entire nation and the High Priest stood between the people and Yahweh.

Unable to worship properly during the Babylonian captivity, the Jews finally were able to return under Zerubbabel and begin to reconstruct the walls of the city of Jerusalem. The book of Haggai was written to show punishment of the nation of Judah because they had neglected to build Yahweh's holy Temple. They were living in paneled houses while the foundation for the Temple was covered with weeds!

The people kept putting off construction of the Temple, contending that the time was not yet come to construct it, Haggai 1:1-4. While the curse was pronounced upon the Jewish nation, the example is for us who neglect Yahweh. Notice Yahweh's words (verses 5-11): *Now this is what Yahweh El-Shaddai says: "Give careful thought to your ways. You have planted much, but have harvested little. You eat, but never have enough. You drink, but never have your fill. You put on clothes, but are not warm. You earn wages, only to put them in a purse with holes in it." This is what Yahweh El-Shaddai says: "Give careful thought to your ways. Go up into the mountains and*

*bring down timber and build the house, so that I may take pleasure in it and be honored,” says Yahweh. “You expected much, but see, it turned out to be little. What you brought home, I blew away. Why?” declares Yahweh El-Shaddai. “Because of My house, which remains a ruin, while each of you is busy with his own house. Therefore, because of you the heavens have withheld their due and the earth its crops. I called for a drought on the fields and the mountains, on the grain, the new wine, the oil and whatever the ground produces, on men and cattle, and on the labors of your hands,” (New International Version).*

The basic message of Haggai is not with the building of the Temple, but with priorities. The people had fallen into the trap of taking care of their own needs first, neglecting Yahweh. They had become selfish and self-centered in their outlook. All the good things are of Yahweh to give or withhold. From the day that we put our priorities first, Yahweh will bless every aspect of life. The New Covenant is made with individuals. We are given free choice to become a follower of the Messiah. Yahweh calls, and Yahshua chooses who it is He wishes to be in His body. If we answer the call and put our hand to the plow, there is no looking back, Luke 9:62. But our job is still to build the spiritual Temple of Yahweh where Yahweh is exalted and Yahshua lifted up.

### **It's in Your Hands**

What about you? Do you have your priorities in balance? Do you put Yahweh first in your life? The principle of tithing is to show that you place Yahweh before anything else. The tithe is to teach us that our first obligation is to Him. The first 10 percent of your increase is to be used for construction of the spiritual Temple, the body of Messiah. The Bible says that to withhold what is Yahweh's is actually to rob from Him. *Will a man rob Elohim? Yet, you have robbed me. But you say, wherein have we robbed you? In tithes and offerings,* Malachi 3:8.

If we make Him our first priority, Yahweh has given an ironclad promise that we not only will prosper on earth, but will also be rewarded for eternity in His Kingdom. Given the blessings for obedience, can there even be a choice?

Begin now to give to Yahweh what He demands. Discover the prosperity He has promised will be yours when you put Him first. You can't afford not to!

### **Answers to Questions on Tithing**

**Q:** Why do you emphasize tithing?

**A:** It is a command of Yahweh. Tithing helps us place Yahweh first in our lives. We return to Him the 10 percent portion of all He has given us. He is the life-giver and owns the entire earth, Psalm 24:1. Tithing is a discipline that helps prevent our spending foolishly. Too often people give what is left after they have taken care of their own wants and lusts. If Yahweh could take care of the children of Israel in their 40-year trek in the wilderness, He can also see to it that our clothes last a long time and our shoes wear long. Tithing builds our trust and reliance on Yahweh's goodness as we prepare for the Kingdom. Where our treasure is, there our heart will be also. Tithing keeps our priorities straight, putting Yahweh and His Kingdom first in our lives.

**Q:** Author George Foot Moore is quoted as having said about the tithe in his work on Judaism, "All of these applied to the letter of the law only to the land of Israel, however, at any time its boundaries might be defined." (vol. 2, p. 71) According to him, tithes can only come from the land of Israel or those areas east and north of Palestine and Egypt where Jewish population was dominant. No other lands are obligated. What does the Bible say?

**A:** Leviticus 27:30 reads, *And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is Yahweh's; it is holy unto Yahweh.* "Land" is from the Hebrew *erets* (No. 776 in Strong's Exhaustive Concordance) and includes more than just the land of Palestine and the surrounding areas. It can refer to the earth, land, ground, and is used metaphorically in a variety of phrases. Therefore, to limit *erets* to only the soil of Israel from which tithes are to be paid is not scriptural. The word appears 2,400 times in a variety of meanings. Yahweh determines nations' boundaries, Acts 17:26.

**Q:** Was not the tithe on agricultural products and livestock only?

**A:** Throughout the Bible Yahweh says He owns the land. The *erets* is His. Leviticus 25:23-28 gives a lease arrangement for those using the land, but it belongs to Him. Many Old Testament Scriptures show His ownership. Psalm 85:1, Isaiah 8:8, Isaiah 14:2, and Hosea 9:3 are good examples. The Bible refers to the tithe as it pertains to raising crops and livestock for the simple reason that Israel's was an agrarian economy. But the fundamentals remain. We live in a Babylonian society where man's commerce is dominant. We are far removed from an agricultural economy and have acquired a new set of values, now monetary, according to Babylonian standards in our civilization.

Bible scholars point to the riches of Babylon in Revelation 18:12-13. Gold, silver, precious stones, pearls, fine linens, silks, perfumed woods, ivory, brass, iron, marble, spices, chariots and slaves, and all fancy things marked that society. Along with these riches were wine, oil, flour, wheat, and livestock, which are clearly titheable in the Old Testament.

Note the striking similarity between the above valuables and those mentioned in Exodus 35:22-28 in the construction of the Tabernacle. Religious Babylon today traffics in the same wares Egypt gave Israel. The same was to be used to build the Tabernacle. This parallel indicates a biblical recognition of more sophisticated wealth. All riches ultimately come from the ground, whether crops, minerals, metals, woods, petroleum or livestock. It is all Yahweh's and we are to return a minimum of a tenth, whether of agriculture or capital.

**Q:** Wasn't the tithe as originally given to Israel only for bringing in grain and foodstuffs to the Temple?

**A:** No. There were provisions for receiving money as well. In 2 Kings 12:1-10, under the reign of good King Jehoash, the priests received money in the Temple. *Barnes' Notes* says that they received not only the half shekel temple tax and those vowed to Yahweh, but also freewill offerings. The priest Jehoiada drilled a hole in the lid of a chest and set it beside the altar to receive the money (2 Kings 12:9).

The purpose was to collect funds to rebuild the Temple that had been neglected for Baal worship. As the primitive agrarian economy began to become more involved in commerce and trading, increased use of coins and money instead of bartering foodstuffs and cattle came into being. The Messiah observed Israelites giving to the Temple treasury, Mark 12:41-44, and noted a widow depositing two mites. Barnes says this money was used for the service of the Temple, incense, sacrifices, etc.

To say that tithes and offerings were always animals, grains, and foodstuffs is not in keeping with the scriptural record. Over time the society of the day dictated that those living in the cities could receive money for their wages. Even Yahshua's band of 12 had a treasurer (Judas) who carried the moneybag. Therefore, money was the medium of exchange instead of trading and bartering. By then most agricultural products had a monetary value.

**Q:** The Old Covenant as inaugurated between Yahweh and Israel is found in Exodus 20-23. Why isn't tithing mentioned here as part of the covenant?

**A:** Exodus 22:20 speaks of sacrifice, and verse 29 of offering the first of ripe fruits, corn, wine, and oil. The firstborn were to be priests of Israel. About a year later, Levites were selected to be priests. Notice that verse 30 speaks of the oxen and sheep given to Yahweh. Exodus 23:15 (also a part of the covenant) speaks of an offering, and verse 19 of the firstfruits sacrifice. The law of offerings was already in effect as a part of the Old Covenant. Further refinements were given as the Tabernacle was set up. The entire book of Leviticus was given while Israel was at Sinai (Lev. 7:38, 26:46, 27:34).

**Q:** It has been said that we are to tithe only to the Levitical priesthood. Because the Temple is no longer standing—and no priesthood—isn't it a sin to tithe today?

**A:** The tithe was first mentioned in Genesis 14 and given by Abraham to Melchizedek, priest of the Most High. This was some 700 years before the time of Moses and the establishment of the Levitical priesthood. Also, Jacob tithed, Genesis 28:22, which was some 500 years before Sinai and 200 years after Melchizedek. The question is, to whom did Jacob give his tithes if there were no Levites and no Melchizedek mentioned? This in itself proves that tithing existed and was practiced outside of a Levitical priesthood. Furthermore, because Jacob vowed to honor Yahweh with his substance (tithe) as had his forefathers, he was blessed in material goods, Genesis 30:43. Tithing is still a command of Yahweh, and is expected of Yahweh's people as their reasonable service.

**Q:** When Joseph was in Egypt, he interpreted the Pharaoh's dream about the coming seven years of famine and told Pharaoh to take a fifth of the people's grain during seven plentiful years to store for a famine (Gen. 47). Doesn't this prove that Joseph knew nothing of tithing "giving a tenth?"

**A:** Scripturally the tithe of a tenth was exacted for the priests of Yahweh. But here Joseph's suggestion was that one-fifth be given to the king of Egypt. For those who insist on pressing the point, take a close look at the circumstances.

To say that exacting a fifth showed that Joseph had no knowledge of a tithe is totally false. The debt in this case is not a tenth but two-tenths, or a double tithe. Scripturally, one-tenth was paid by Yahweh's people before anything was forfeited, as the acknowledgment that to whom it was paid had a claim on all for which a tenth was offered. But after a forfeiture was made by a vow or trespass (Lev. 27:5-6) a fifth or double tithe was rendered. By law (Exod. 22:4, 7, 9) any act of trespass gave him who had been trespassed against a double claim or a claim to double the amount of the original wrong or suffering inflicted on him.

Here, as a result of the famine and misery of the Egyptians, Pharaoh got a claim he had not had before. As their king, Pharaoh had had the power of life and death over each of his subjects, and in that sense, they were indebted to him. Because of the famine he had an additional right to withhold grain and any foodstuffs from them. He had a double right to their lives. He not only allowed them to live, but gave them the necessary food to sustain their lives. In other words, they were in double jeopardy. That Joseph made the people pay a double tithe (one-fifth) shows that he was knowledgeable of scriptural procedure.

The fact that nothing is done for the Egyptian priesthood shows non-support for pagan worship. To have commanded that Egyptians pay their tithes to the pagan Egyptian priest would have fostered heathen worship.



Payment of a fifth in Scripture is acknowledgment that the person paying it has a loss and forfeits the fifth as an offering. It is an acknowledgment that the sum yielded is a debt and not a gift.

**Q:** Was not the spoiling of the Egyptians actually wages paid to the Israelites for slavery?

**A:** Exactly. The "spoiling" of the Egyptians was payment for their time spent working on Pharaoh's projects. When it came time to build the Tabernacle, the Israelites brought their jewelry, dyed linen, and animal skins (Exod. 35:21-29) that had been given them in Egypt. In fact, they gave more than was required (Exod. 36:6-7). While in the wilderness they could not grow crops, but gave back what Yahweh gave them from Egypt.

Yahweh's purpose and ulterior design never changes. Just as His laws concerning tithing allowed Israel to build a sanctuary in which to worship Yahweh, in the New Testament the purpose is still the same. We are to help construct the abode of Yahweh, which is the assembly. Peter tells of the body of Believers being the spiritual Temple, made up of living stones, 1 Peter 2:5. Paul refers to the body of Believers as a Temple, for habitation of Yahweh through the Holy Spirit, Ephesians 2:20-22. The way ancient Israel used possessions and talents to build the Tabernacle is repeated in the New Testament book of Acts. This is easily seen from the accounts given in the first half-dozen chapters. Whether in the Old Testament or in the New, the basic purpose is to build up the sanctuary for the glory of Yahshua and Yahweh. It is up to those striving to walk in the narrow way of the Messiah to support those who are closest to truth and preparing people for the coming Kingdom.

**Q:** Why isn't the command to tithe clearly given in the New Testament?

**A:** Why tell people to do what they were already doing? Correction is given where the people are lacking. If they are complying, there is no need for correction. There is no direct command to gather for public worship in the New Testament, either. (Hebrews 10:25 says to gather, but does not mention the Sabbath.) Neither is a command to sing when worshiping. No command exists for using musical instruments. Clean foods are not directly commanded in the New Testament. All of these were understood and done under the Old Covenant and were also a way of life for the early convert. Therefore, it was quite superfluous to admonish him to do them. Tithing was practiced also, and the attitude was we should have one of a "cheerful giver," which is mentioned in 2 Corinthians 9:7.

Actually, one verse in every four in Matthew, Mark, and Luke, and one in every six in the New Testament deals with money and covetousness. Our love for Yahweh and His Son is shown in how we honor them with our substance.

**Q:** When Paul became a convert, did he continue to tithe?

**A:** The Scribes and Pharisees tithed (Matt. 23:23) according to Yahshua. Paul was a strict Pharisee (Acts 26:5), and therefore tithed. When Paul became a follower of the Messiah, did his standards lower? Of course not. His standards rose as a follower of Yahshua. He gave even more than that which was required of him. Paul often paid his own expenses rather than give others occasion to criticize him. It was for our benefit that Yahshua said, *Except your righteousness exceed the righteousness of the scribes and Pharisees, you shall in no case enter the Kingdom of heaven,* Matthew 5:20. Paul, therefore, gave more than 10 percent.

**Q:** Why didn't Paul preach tithing in his epistles?

**A:** It must be remembered that when Paul was preaching and writing his letters to the various congregations the Temple was still standing. There were actually two ways that people could worship then. First, they could bring offerings and animal sacrifices to the Temple to worship through the priesthood. This continued until the year 70. The alternative was to turn to Yahshua the Messiah and worship Yahweh in spirit and truth (John 4:24). This is where Paul and the other apostles ran into much trouble with the Jews who looked upon them as a rival religion. Paul did not insist upon circumcision (1 Cor. 7:19). He taught that worship was from the heart and was not a series of obligatory sacrifices and offerings. Paul was actually a rival of Temple worship and had to be careful how he taught and what he said to both Jew and Gentile converts. He said, *For though I be free from all men, yet have I made myself servant unto all, that I might gain the more. To the weak became I as weak, that I might gain the weak: I am made all things to all men, that I might by all means save some,* 1 Corinthians 9:19, 22.

The rabbis looked upon him as an upstart and tried to thwart his ministry. They were aware that if he were successful, their role in Temple worship and the sacrificial system would be done away. Therefore, Paul could not directly tell his converts to cease tithing to the Temple and give all their offerings and tithes to his ministry. Telling them that would have caused an uproar among the leaders of the Jewish religion. Paul would be looked upon as an enemy who considered himself above the Temple priesthood by demanding offerings and tithes for himself. Undoubtedly this would have shortened both his ministry and his life.

Another reason for Paul's reluctance to preach on tithing explicitly is that he did not want the reputation of preaching for money. Paul followed the admonition that freely we have received, freely we are to give. Had he openly encouraged the people to give him their tithes he would have been accused of preaching the Word for filthy lucre's sake (1 Cor. 9:18).

Paul was striving to change people's attitudes to joyful giving and generosity to help build the Temple of the Holy Spirit, which was the body of Believers who accepted Yahshua's words.

**Q:** Why does not more appear in the writings of early religious leaders regarding tithing?

**A:** By the time the writers of whom we have records wrote, Sunday was already an established custom. The Old Testament was virtually ignored because too often the Sabbath and holy days were brought up, which was an embarrassment for the church. They relied primarily on New Testament writings, especially those of Paul. As notes, Paul was reluctant to preach tithing for fear of false accusations and to avoid a direct conflict with the scribes and Pharisees.

**Q:** Is it true Jews do not tithe today?

**A:** Following the destruction of the Temple in 70 C.E., the rabbis still stressed the importance of tithing. They viewed it as one of the three elements through whose merit the world was created (*Genesis Rabbah* 1,6) and the means by which Israelites could escape the lot of the wicked (*Jewish Encyclopedia*, XII, 151B). In the passing of time, however, the Jews came to ignore tithing and do not tithe today, but "buy" a seat in the synagogue. When Temple worship is re-instituted and Levites are once more active, Jews will undoubtedly tithe again to support the Levitical priesthood.

**Q:** Is there any difference between the firstfruits and the tithe?

**A:** The relationship of the tithe to the firstfruits is difficult to resolve absolutely. The Bible at times both contrasts them (Neh. 12:44) and equates them (Deut. 26:1-15). Bible expositors point out that firstfruits were mentioned first in Genesis 4:3-4. No specific amount was mentioned here nor in the commanded firstfruits in the covenant (Exod. 23:16, 19; 34:22-26). The tithe was known by

Abraham and Jacob, and was commanded by Yahweh at Sinai to sustain His worship (Lev. 27:31-34). Yahweh has special claims on both as being His. Yahshua is the firstborn (1 Cor. 15:23). So are we who become His (James 1:18).

**Q:** Is there any biblical justification for a second tithe?

**A:** There is a tithe that is holy unto Yahweh and it is to be used for His worship and bringing knowledge to others of His programs and expectations as found in Leviticus 27: 30-33. But there is another tithe which is not specifically said to be holy to Yahweh, but stays with the offeror to enjoy and make possible his attending the feasts where Yahweh's name is placed, based on Deuteronomy, written after 40 years experience:

*Thou shalt surely tithe all the increase of thy seed, that which cometh forth from the field year by year. And thou shalt eat before Yahweh thy Elohim, in the place which he shall choose, to cause his name to dwell there, the tithe of thy grain, of thy new wine, and of thine oil, and the firstlings of thy herd and of thy flock; that thou mayest learn to fear Yahweh thy Elohim always. And if the way be too long for thee, so that thou art not able to carry it, because the place is too far from thee, which Yahweh thy Elohim shall choose, to set His Name there, when Yahweh thy Elohim shall bless thee; then shalt thou turn it into money, and bind up the money in thy hand, and shalt go unto the place which Yahweh thy Elohim shall choose: and thou shalt bestow the money for whatsoever thy soul desireth, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul asketh of thee; and thou shalt eat there before Yahweh thy Elohim, and thou shalt rejoice, thou and thy household, Deuteronomy 14:22-26 ASV.*

**Q:** All True Believers are already in essence kings and priests now, according to 1 Peter 2:9, "But you are a chosen generation, a royal priesthood, an holy nation, a peculiar people..." Therefore, shouldn't we keep our tithes ourselves because we are the priests?

**A:** The nation of Israel was also a kingdom of priests, a peculiar people, as we read in Exodus 19:5-6. In addition, Israel had the Aaronic and Levitical priesthood to carry on the Temple services. We also have various gifts (which are positions) given to the Assembly (Eph. 4:8), which are enumerated for us in verse 11 ("apostles, prophets, evangelists, pastors, and teachers"). These are for the perfecting of the saints, for the work of the ministry and edifying of the body, verse 12. These positions in the body of Messiah are also to guide the Assembly, as found in 1 Corinthians 12:28. Gentiles as well are obligated to serve in material things (Rom. 15:27; 1 Tim. 5:17-18). Therefore, those called to the ministry in the vineyard are the ones who should be given the tithes, as was done in the Old Testament.

**Q:** Can't we rely on our government to do much of the caring for the poor and afflicted, even though the Bible holds us accountable?

**A:** While the government is taking over more and more the responsibility that belongs to the body of Messiah as a whole, we cannot allow the government to replace Yahweh and His way of life. Already too many people look to the government as the "Great Father" where all blessings flow. The third tithe is for assisting those in need and is an individual responsibility. We are commanded to help those in the world, but especially those of the body of Believers (Gal. 6:10).

**Q:** Are we still to pay our taxes and tithes as well?

**A:** The Messiah said that we are to render unto Caesar those things that are Caesar's and unto Yahweh those things that are His. Those living in Palestine at the time of the Messiah had to pay

to the Romans their tax as well as to give to Yahweh. The Creator promises a blessing to all who revere Him. We cannot allow the Babylonian system to interfere with our dedication to Yahweh, but are to overcome the world as did the Messiah (Rev. 3:21).

**Q:** Will tithing be a part of the Millennium?

**A:** Ezekiel 45 tells us of the feast days that will be enforced in the times ahead of us. There will be offerings and a sanctuary. There will be a reinstatement of the sanctuary worship as the book of Deuteronomy will be the basis of the Kingdom constitution. How can we qualify to be a king or priest in the Kingdom “and teach others to tithe” if we have never done so ourselves? Aren't we first to qualify to represent Yahweh and His Son and prove ourselves in this life?

Chapters 40-48 of Ezekiel describe in detail the final arrangements for worship in the new Temple. It will include sacrifices (40:38), the feast days, and the priesthood. The burnt offering, the sin offering, and the trespass offering, along with the Levitical liturgy, will be reinstated (40:38-39). Verse 46 speaks of the sons of Zadok among the sons of Levi who will come near Yahweh to worship Him. Chapter 44 explains the ordinances for the priesthood and verses 29-30 refer to the oblations and the firstfruits.

Without doubt the Temple and its sacrificial system will be put in effect. The priests will again be functioning. To support the priesthood, the system of tithes and firstfruits will also be a part of the Millennial rule (Ezek. 44:28-30) just as it was in the time of ancient Israel.

This is not to say that Yahshua will again be sacrificed, but rather that those in the Millennium will be looking back at His death and resurrection and will have the value of that sacrifice emphasized.

**Q:** What is meant by laying up for yourselves treasures in heaven?

**A:** To live now as if we were already in the Kingdom. Anything we can do to develop righteous character and make Yahweh's way of life natural shows we are overcoming our carnal nature, being translated into His Kingdom, Colossians 1:3.

Before becoming a king or a priest, it is necessary that we qualify to judge those over whom we will be given authority. A judge must be beyond reproach. It is difficult to pass sentence on anyone if we are guilty of the same offense. Those who have not put Yahweh first in their lives will be hard put to judge or condemn others unless they have also observed the law.

**Q:** Is it true that giving is a gift of Yahweh?

**A:** Paul shows that there are various gifts given to those in the body of Messiah (Rom. 12:8). Giving is one of the gifts, and they are to do it with generosity. In 2 Corinthians 8:7 Paul urges that we excel in this gift also. Cheerful giving is a gracious work in Yahweh's eyes.

**Q:** Is tithing really fair? Some of us poor people need every penny we can get in today's troubled economy?

**A:** Tithing is the fairest of all! If one doesn't get much, less is required than from him who receives more. Tithing is Yahweh's way of involving all His people in His redemptive plan because of His great love for the poor. All have a part in helping proclaim the Good News of the Kingdom, and do so by their individual ability. (See next question.)

**Q:** Will tithing really benefit me?

**A:** Tithing is a discipline given through Yahweh's foresight. He will bless those who place Him first. You will be surprised at the amount of money you have for Yahweh's Work; at the ease in meeting your own obligations with the remaining nine-tenths; at the deepening of your spiritual life; at the insight it gives to be a faithful and wise steward over the nine-tenths that remain.

Some contend tithing is for the rich. For the wealthy to commence to tithe is rare. But a few who began tithing when they were poor and later became rich were: Mr. Crowell, founder of **Quaker Oats Co.**; Mr. Colgate of **Colgate Soaps**; Mentholatum's A.A. Hyde; Henry Delaney LeTourneau, founder of a large earth-moving company.

Discover the true JOY of giving to Yahweh. He has given you an absolute PROMISE that you will be blessed if you do!

**Q:** To whom should we give our tithe?

**A:** To those doing Yahweh's Work of proclaiming His Name, His laws, the coming Kingdom, and the part we can have in that Kingdom through Yahshua. The tithe is to be used to glorify Yahweh in worship. In building His spiritual Temple, our goal is to add converts to the body of Messiah and strengthen and edify those already there. You show your love to the Father by honoring Him with your substance (Prov. 3:9), which is then used to proclaim the Good News to others. As a result, souls are saved and the spiritual Temple enlarged where again Yahweh's praise increases and Yahshua is lifted up.

### **Giving: A Holy Hallmark**

While the Bible does teach that the tenth is our reasonable service-that we should give a tenth to Yahweh's work where the Good News of the Kingdom is being taught, we must not lose sight of the fact that all belongs to Him. Neither Yahshua nor Paul limited their giving to only a tenth. Yahshua said in Luke 14:33, *Whosoever he be of you that forsakes [renounces, ASV] not all that he has, he cannot be My disciple.* Note the word "all." He also specially noted the widow who gave her mite and thus gave all the living she had.

Paul speaks of the blessings that had been given to the believers in Macedonia in 2 Corinthians 8:1-7 because of their being willing to give more than that which is required. Even these Macedonians in extreme poverty, trouble, and hard times, overflowed in wealth of generosity and giving far more than they could afford. In verse 6 Paul refers to this as a "grace" or ministry of giving and wants all to abound in that grace also. He said that to gain something we must be willing to do some sowing.

Yahshua taught the same principle in Luke 6:38: *Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that you mete withal it shall be measured to you again.* Yahshua tells us that we cannot out give our Heavenly Father. Whatever we give Him, we get back more than we gave. That is a promise of Scripture.

We not only are to gladly give of our tithes, but we also are to give more and Yahweh will bless us for our generosity many times over. "Give and it shall be given unto you." You get as you give. Giving to Yahweh is giving not only physically, but we reap a higher reward. Treasures in the heavens are never in danger of ruin or loss. Tithes and offerings are to be used to proclaim the Good News of the coming Kingdom. Yahweh's Word is being sown in the soil of men's hearts. Wherever it takes root and grows it will bring forth eternal fruit as those who are given the opportunity become a part of the body of Messiah. All of us who understand some of the great and precious truths of the Bible owe a debt of gratitude to someone else who helped us along the

pathway of understanding. The truths we read or heard explained opened our understanding of Yahweh's plan.

Giving to Yahweh is an act of genuine love for Him and for His gift of life to us. Paul told the Corinthians to prove the sincerity of their love by giving. *I say this not as a command, but to prove by the earnestness of others that your love also is genuine,* 2 Corinthians 8:8 RSV. Even Yahweh "so loved...that He gave His only begotten Son," John 3:16. And Paul said, *Thanks be unto Yahweh for His unspeakable Gift!* 2 Corinthians 9:15. We can give without loving, but we cannot love without giving.

Throughout the Bible Yahweh says that He is the Mighty One of the universe, the Creator of all things. He is the One who alone can provide safety and salvation to His people. He challenges you to try Him and test His promise to bless those who place Him first.

*Bring you all the tithes into the storehouse, that there may be food in Mine house, and prove Me now herewith, says Yahweh 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,* Malachi 3:10.

Think of the many blessings Yahweh has given you. You owe Him everything, including the most precious of gifts: your very existence! With your life He has given you something no person ever could. And beyond that, you have the opportunity to qualify for a phenomenal role in the eternal Kingdom. Yahweh constantly gives to us. Giving is part of His holy nature. He wants you, also, to come to know and enjoy what it means to give from the heart.

Discover the actual joy "and the blessings" of giving a regular tenth to the Creator who has given YOU so much. Set aside a portion for Him. Then reap the material and spiritual benefits He has promised will be yours.

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