

FAQ

Awakening in the Word

Frequently Asked Questions:

THE TITHE

By Glenn McWilliams

Clearly, without any doubt, hands down, and without exception – the question I am asked most frequently is about the tithe; therefore in the interest of everyone who has ever wrestled with this somewhat confusing and complex issue, I have decided to devote this study to the topic of the tithe. I must confess from the start that as a result of this study, I have come to a new and somewhat different understanding of the tithe from when I first began. I pray that the information shared in this study will indeed help you to formulate your own position on this matter. Now, let us turn our attention to the subject of the tithe.

The very first mention of the act of giving a tenth, or tithe, is found in the story of Abraham. After Abraham and his nephew Lot separated from each other,¹ there was a rebellion that eventually led to a war between many and various kings.

Genesis 14:1 *And it came to pass in the days of Amraphel king of Shinar, Arioch king of Ellasar, Chedorlaomer king of Elam, and Tidal king of nations; ²that these made war with Bera king of Sodom, and with Birsha king of Gomorrah, Shinab king of Admah, and Shemeber king of Zeboiim, and the king of Bela, which is Zoar. ³All these were joined together in the vale of Siddim, which is the salt sea. ⁴Twelve years they served Chedorlaomer, and in the thirteenth year they rebelled.*

Within the course of this rebellion and ensuing war Sodom was overcome and Lot was taken captive. When Abraham was notified of his nephew's capture he armed his servants, pursued the captors, and rescued Lot.² On his return Abraham was met by two kings, Melchizedek the king of Salem and Bera the king of Sodom.

Genesis 14:16 *And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people. ¹⁷And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. ¹⁸And Melchizedek king of Salem brought forth bread and wine: and he was the priest of El Elyon.³ ¹⁹And he blessed him, and said, Blessed be Abram of El Elyon, possessor of heaven and earth: ²⁰and blessed be El Elyon, which hath delivered thine enemies into thy hand. And he gave him tithes of all. ²¹And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. ²²And Abram said to the king of Sodom, I have lift up mine hand unto YHWH, El Elyon, the possessor of heaven and earth, ²³that I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich: ²⁴save 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.

It is in this exchange between Abraham and Melchizedek that we encounter the first mention of a tithe. While this may be the first mention of the giving of a tenth or tithe, we should recognize the great difficulties and ambiguities of this particular text. While we have always been taught that Abraham gave a tenth to Melchizedek, as is stated in the letter to the Hebrews,⁴ this is not at first apparent from the text itself. In this story we have Abraham returning victorious from battle with all of the spoils and captives of the first war. As Abraham travels through the lands of the formally defeated kings, he is met by two of the kings. Let us take note of the actors and actions in the natural flow of this narrative. We should also note the ambiguous use of pronouns in the text. Let me here repeat a portion of the text supplying various understandings of the ambiguous pronouns.

Genesis 14:17 *And the king of Sodom went out to meet him (Abram) after his (Abram's) return from the slaughter of Chedorlaomer, and of the kings that were with him (Chedorlaomer), at the valley of Shaveh, which is the king's dale.¹⁸ And Melchizedek king of Salem brought forth bread and wine: and he (Melchizedek) was the priest of El Elyon.¹⁹ And he (Melchizedek) blessed him (El Elyon), and said, Blessed be Abram of El Elyon, possessor of heaven and earth:²⁰ and blessed be El Elyon, which hath delivered thine enemies into thy hand. And he (Melchizedek) gave Him (El Elyon) tithes of all.*

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In the first of these two alternatives Abraham returns from battle with the spoils of his victory. Since Abraham's only concern was for his nephew Lot, Abraham returned the spoils and captives to their rightful owners and homes. Because of this Melchizedek, the king of Salem, blessed Abraham; and as priest of El Elyon he made a tithe to El Elyon of all that was returned to him. Note that in this first possible scenario it is Melchizedek who brings the bread and wine, blesses Abraham, blesses El Elyon, and gives the tithe to El Elyon – possibly in thanksgiving for the return of his people and possessions.

In the second of these alternatives we again witness Abraham as a passive recipient of the actions of Melchizedek. The only real significant difference in this second example is the fact that Abraham is the recipient of the blessings and the tithes as given by Melchizedek. While both of these understandings differ radically with the traditional understanding of this passage, we must admit that they are both plausible understandings. If Melchizedek is not only a king but a priest, as the text clearly states, then it is quite believable that he would give a thank offering, or tithe, to El Elyon, whom he credits with the success of Abraham and the return of his possessions. It is also possible to believe that Melchizedek, as king of Salem, would have likewise rewarded Abraham for his generous gesture of returning the captured people and loot.

In some sense both of these understandings seem more tenable than the traditional understanding of this text. Let us now turn our attention to the traditional understanding and see if it too is a reasonable interpretation of the actual text.

Genesis 14:16 *And he (Abram) brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.¹⁷ And the king of*

Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him (Chedorlaomer), at the valley of Shaveh, which is the king's dale. ¹⁸And Melchizedek king of Salem brought forth bread and wine: and he (Melchizedek) was the priest of El Elyon. ¹⁹And he (Melchizedek) blessed him (Abram), and said, Blessed be Abram of El Elyon, possessor of heaven and earth: ²⁰and blessed be El Elyon, which hath delivered thine enemies into thy hand. And he (Abram) gave him (Melchizedek) tithes of all. ²¹And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. ²²And Abram said to the king of Sodom, I have lift up mine hand unto YHWH, El Elyon, the possessor of heaven and earth, ²³that I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich: ²⁴save 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.

Here we witness the victorious return of Abraham from battle, bringing the spoils of war with him. Bera, king of Sodom, and Melchizedek, king of Salem, both greet the returning Abraham. Melchizedek greets Abraham with bread and wine, and blesses both Abraham and the Elohim of Abraham. We should note that in the blessing of Abraham, Melchizedek is sure to point to El Elyon as the source of Abraham's victory in battle. In response to this declaration and also to the act of generosity on the part of Melchizedek, Abraham gives a tenth of all the spoils to Melchizedek as the priest of El Elyon. Here we must assume that Abraham tithes to Melchizedek because he is, as the text makes sure to mention, the priest of El Elyon.

We may contrast Abraham's response to Melchizedek with his response to Bera, the king of Sodom. Abraham is clear to reject any offer of reward by Bera, lest the king of Sodom rob YHWH of His rightful glory by claiming that it was he, the king of Sodom, and not YHWH that made Abraham rich. It is this last interpretation of the story that is later supported in the book of Hebrews.

Hebrews 7:1 *For this Melchizedec, king of Salem, priest of El Elyon, who met Abraham returning from the slaughter of the kings, and blessed him; ²to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; ³without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of Elohim; abideth a priest continually. ⁴Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.*

Here we must acknowledge that there are at least three possible understandings of this passage, all of which have merit. It is, however, the last option that is confirmed by the testimony of a second witness. But while this is the first reference to the tithe, it is certainly not the last reference among the patriarchs. Let us now turn our attention to the second reference to the tithe as found in the story of Jacob's flight from the threat of Esau⁵ and his encounter with YHWH ELOHIM at Bethel.

Genesis 28:10 *And Jacob went out from Beersheba, and went toward Haran. ¹¹And he lighted upon a certain place, and tarried there all night, because the sun was set; and he took of the stones of that place, and put them for his pillows, and lay down in that place to sleep. ¹²And he dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven: and behold the angels of Elohim ascending and descending on it. ¹³And, behold, YHWH stood above it, and said, I am YHWH Elohim of Abraham thy father, and the Elohim of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed; ¹⁴and thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed. ¹⁵And, behold, I am with thee, and will keep*

thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of. ¹⁶And Jacob awaked out of his sleep, and he said, Surely YHWH is in this place; and I knew it not. ¹⁷And he was afraid, and said, How dreadful is this place! This is none other but the house of Elohim, and this is the gate of heaven. ¹⁸And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it. ¹⁹And he called the name of that place Bethel: but the name of that city was called Luz at the first. ²⁰And Jacob vowed a vow, saying, If Elohim will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, ²¹so that I come again to my father's house in peace; then shall YHWH be my Elohim: ²²and this stone, which I have set for a pillar, shall be Elohim's house: and of all that Thou shalt give me I will surely give the tenth unto Thee.

There are several factors that we should carefully take into consideration as we seek to understand the tithe. First, we should note that the tithe, or tenth, promised by Jacob is part of a vow that he made unto YHWH. Second, we should note that this vow is in response to an encounter with the Holy One and a promise of safe passage to and from his journey. Finally, let us recognize the fact that this tithe is completely voluntary on the part of Jacob. Nowhere is Jacob commanded to give a tithe. While Abraham and Jacob both offered tithes, it is clear that there was no commandment demanding that they do so. There is also no evidence that either Abraham or Jacob continued to give tithes on a regular basis. What we may state from this evidence is that during the patriarchal period the tithe was a voluntary response to an act of YHWH. We may even understand the tithe as expressed by Abraham and Jacob to be an act of worship and public declaration of the awesome power and sovereignty of YHWH. During the patriarchal period of Israel's history the tithe may best be described as a *nedavah* (Nun, Dalet, Vet, Hey), or a voluntary offering; or as a *neder* (Nun, Dalet, Resh), or a vow offering; which are later described in the Torah.

Leviticus 7:16 *But if the sacrifice of his offering be a vow, or a voluntary offering, it shall be eaten the same day that he offereth his sacrifice: and on the morrow also the remainder of it shall be eaten: ¹⁷but the remainder of the flesh of the sacrifice on the third day shall be burnt with fire.*

Leviticus 22:18 *Speak unto Aaron, and to his sons, and unto all the children of Israel, and say unto them, Whatsoever he be of the house of Israel, or of the strangers in Israel, that will offer his oblation for all his **vows, and for all his freewill offerings**, which they will offer unto YHWH for a burnt offering; ¹⁹ye shall offer at your own will a male without blemish, of the beeves, of the sheep, or of the goats.*

Numbers 15:1 *And YHWH spake unto Moses, saying, ²Speak unto the children of Israel, and say unto them, When ye be come into the land of your habitations, which I give unto you, ³and will make an offering by fire unto YHWH, a burnt offering, or a sacrifice in performing a **vow, or in a freewill offering**, or in your solemn feasts, to make a sweet savour unto YHWH, of the herd, or of the flock: ⁴then shall he that offereth his offering unto YHWH bring a meat offering of a tenth deal of flour mingled with the fourth part of an hin of oil.*

Numbers 29:39 *These things ye shall do unto YHWH in your set feasts, beside your **vows, and your freewill offerings**, for your burnt offerings, and for your meat offerings, and for your drink offerings, and for your peace offerings.*

Deuteronomy 12:5 *But unto the place which YHWH your Elohim shall choose out of all your tribes to put His name there, even unto His habitation shall ye seek, and thither thou shalt come: ⁶and thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your **vows, and your freewill offerings**,*

and the firstlings of your herds and of your flocks:⁷ and there ye shall eat before YHWH your Elohim, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein YHWH thy Elohim hath blessed thee.

Deuteronomy 12:17 *Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand.*

Deuteronomy 16:10 *And thou shalt keep the feast of weeks unto YHWH thy Elohim with a tribute of a freewill offering of thine hand, which thou shalt give unto YHWH thy Elohim, according as YHWH thy Elohim hath blessed thee.*

Deuteronomy 23:23 *That which is gone out of thy lips thou shalt keep and perform; even a freewill offering, according as thou hast vowed unto YHWH thy Elohim, which thou hast promised with thy mouth.*

These voluntary offerings could be made at any time and could involve any amount of offering. Once the children of Israel entered the land of Israel, however, these voluntary sacrifices were to be made only at the Temple in Jerusalem. We should likewise note that as a part of a vow one could sanctify his service, the beasts of his herd or flock, his field, his home, or any of his possessions. These objects could be sanctified for a set period of time, or permanently. It was also possible to redeem these set-apart objects for their monetary equivalent.

Leviticus 27:1 *And YHWH spake unto Moses, saying,² Speak unto the children of Israel, and say unto them, When a man shall make a singular vow, the persons shall be for YHWH by thy estimation.³ And thy estimation shall be of the male from twenty years old even unto sixty years old, even thy estimation shall be fifty shekels of silver, after the shekel of the sanctuary.⁴ And if it be a female, then thy estimation shall be thirty shekels.⁵ And if it be from five years old even unto twenty years old, then thy estimation shall be of the male twenty shekels, and for the female ten shekels.⁶ And if it be from a month old even unto five years old, then thy estimation shall be of the male five shekels of silver, and for the female thy estimation shall be three shekels of silver.⁷ And if it be from sixty years old and above; if it be a male, then thy estimation shall be fifteen shekels, and for the female ten shekels.⁸ But if he be poorer than thy estimation, then he shall present himself before the priest, and the priest shall value him; according to his ability that vowed shall the priest value him.⁹ And if it be a beast, whereof men bring an offering unto YHWH, all that any man giveth of such unto YHWH shall be holy.¹⁰ He shall not alter it, nor change it, a good for a bad, or a bad for a good: and if he shall at all change beast for beast, then it and the exchange thereof shall be holy.¹¹ And if it be any unclean beast, of which they do not offer a sacrifice unto YHWH, then he shall present the beast before the priest:¹² and the priest shall value it, whether it be good or bad: as thou valuest it, who art the priest, so shall it be.¹³ But if he will at all redeem it, then he shall add a fifth part thereof unto thy estimation.¹⁴ And when a man shall sanctify his house to be holy unto YHWH, then the priest shall estimate it, whether it be good or bad: as the priest shall estimate it, so shall it stand.¹⁵ And if he that sanctified it will redeem his house, then he shall add the fifth part of the money of thy estimation unto it, and it shall be his.¹⁶ And if a man shall sanctify unto YHWH some part of a field of his possession, then thy estimation shall be according to the seed thereof: an homer of barley seed shall be valued at fifty shekels of silver.*

While we may indeed say that Abraham and Jacob both gave a tenth, or a tithe, of their possessions, we cannot claim these passages as being the foundation of the yearly practice of tithing. Clearly Abraham and Jacob gave their tithe voluntarily and not in response to a command to tithe. The Torah does, however, command that the children of Israel tithe. Let us

now therefore look at the commanded practice of tithing and see what understanding we may glean from the Scriptures.

While the Torah gives us some very specific instructions concerning the tithe, we must also admit that there is some room for interpretation, as we shall soon see. There are five basic questions that the Torah addresses concerning the giving of the tithe: 1) where we are to tithe; 2) what we are to tithe; 3) when we are to tithe; 4) to whom we are to tithe; and finally, 5) for what purpose we are to tithe. It may seem strange to some that to find the most detailed answers to these questions we must turn to the very last book of the Torah – Devarim, or Deuteronomy. This reality is in itself, however, a part of the answer. Clearly the Torah teaches that the tithe is to be brought up to the place where YHWH placed His name. While this place remains unnamed in the Torah, it is made clear later in the Tanach that Jerusalem is the place where YHWH placed His name. While the children of Israel were yet outside the land of promise, YHWH made it very clear that the tithe was to be brought up to Jerusalem and offered as a heave offering in the Temple.

Deuteronomy 12:5 *But unto the place which YHWH your Elohim shall choose out of all your tribes to put His name there, even unto His habitation shall ye seek, and thither thou shalt come: ⁶and thither ye shall bring your burnt offerings, and your sacrifices, **and your tithes**, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: ⁷and there ye shall eat before YHWH your Elohim, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein YHWH thy Elohim hath blessed thee.*

Deuteronomy 12:11 *Then there shall be a place which YHWH your Elohim shall choose to cause His name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, **your tithes**, and the heave offering of your hand, and all your choice vows which ye vow unto YHWH.*

We should note here, however, that there was an exception to this rule. Every third year the tithe was to be distributed among those living in the town or neighborhood of the giver.

Deuteronomy 26:12 *When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat **within thy gates**, and be filled; ¹³then thou shalt say before YHWH thy Elohim, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all Thy commandments which Thou hast commanded me: I have not transgressed Thy commandments, neither have I forgotten them: ¹⁴I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of YHWH my Elohim, and have done according to all that Thou hast commanded me. ¹⁵Look down from Thy holy habitation, from heaven, and bless Thy people Israel, and the land which Thou hast given us, as Thou swarest unto our fathers, a land that floweth with milk and honey. ¹⁶This day YHWH thy Elohim hath commanded thee to do these statutes and judgments: thou shalt therefore keep and do them with all thine heart, and with all thy soul. ¹⁷Thou hast avouched YHWH this day to be thy Elohim, and to walk in His ways, and to keep His statutes, and His commandments, and His judgments, and to hearken unto His voice: ¹⁸and YHWH hath avouched thee this day to be His peculiar people, as He hath promised thee, and that thou shouldest keep all His commandments; ¹⁹and to make thee high above all nations which He hath made, in praise, and in name, and in honour; and that thou mayest be an holy people unto YHWH thy Elohim, as He hath spoken.*

While this exception to the rule to bring one's tithe up to Jerusalem allows the giver to distribute the tithe within the gates of his hometown, we need realize that the giver is still assumed to be living in the land of Israel. In other words, the command to tithe is applicable only in the land of Israel. The reason for this shall be given in the explanation of what is to be given as a tithe.

For those of us who have grown up in the Christian Church where Jesus did away with all of the commandments but this one, the tithe has always been about money. As usual, the Church's teaching has no basis in the Torah. In part, the reason that the tithe was to be given in the land of Israel is because the tithe was to come from the very produce of this holy land. The Torah commands that the children of Israel tithe from the increase of their fields, vineyards, orchards, herds, and flocks.

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 YHWH'S: it is holy unto YHWH.*

Leviticus 27:32 *And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto YHWH.*

Deuteronomy 14:22 *Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. ²³And thou shalt eat before YHWH thy Elohim, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear YHWH thy Elohim always. ²⁴And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which YHWH thy Elohim shall choose to set His name there, when YHWH thy Elohim hath blessed thee: ²⁵then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which YHWH thy Elohim shall choose: ²⁶and thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before YHWH thy Elohim, and thou shalt rejoice, thou, and thine household, ²⁷and the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee. ²⁸At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: ²⁹and the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that YHWH thy Elohim may bless thee in all the work of thine hand which thou doest.*

Here we should remember that the land of Israel is YHWH'S chosen land. The land of Israel is set apart for YHWH'S holy purposes.⁶ The sanctity of the very land of Israel is made extremely clear by the commandment concerning the Sabbath for the land.

Exodus 23:10 *And six years thou shalt sow thy land, and shalt gather in the fruits thereof: ¹¹but the seventh year thou shalt let it rest and lie still; that the poor of thy people may eat: and what they leave the beasts of the field shall eat. In like manner thou shalt deal with thy vineyard, and with thy oliveyard.*

Leviticus 25:2 *Speak unto the children of Israel, and say unto them, When ye come into the land which I give you, then shall the land keep a Sabbath unto YHWH. ³Six years thou shalt sow thy field, and six years thou shalt prune thy vineyard, and gather in the fruit thereof; ⁴but in the seventh year shall be a Sabbath of rest unto the land, a Sabbath for YHWH: thou shalt neither sow thy field, nor prune thy vineyard. ⁵That which groweth of its own accord of thy harvest thou shalt not reap, neither gather the grapes of thy vine undressed: for it is a year of rest unto the land. ⁶And the Sabbath of the land shall be meat for you; for thee, and for thy servant, and for thy maid, and for thy hired servant, and for thy stranger that sojourneth with thee, ⁷and for thy cattle, and for the beast that are in thy*

land, shall all the increase thereof be meat. ⁸And thou shalt number seven Sabbaths of years unto thee, seven times seven years; and the space of the seven Sabbaths of years shall be unto thee forty and nine years.

Leviticus 25:18 Wherefore ye shall do My statutes, and keep My judgments, and do them; and ye shall dwell in the land in safety. ¹⁹And the land shall yield her fruit, and ye shall eat your fill, and dwell therein in safety. ²⁰And if ye shall say, What shall we eat the seventh year? Behold, we shall not sow, nor gather in our increase: ²¹then I will command My blessing upon you in the sixth year, and it shall bring forth fruit for three years. ²²And ye shall sow the eighth year, and eat yet of old fruit until the ninth year; until her fruits come in ye shall eat of the old store. ²³The land shall not be sold for ever: for the land is Mine; for ye are strangers and sojourners with Me.

No other land or nation is called to follow this pattern. The people of Israel are to be holy, the land is to be holy, and the tithe is to be holy. The purpose of the seventh year Sabbath of rest for the land of Israel is in part to remind the children of Israel that they live in the land of Israel by the mercy and grace of YHWH their Elohim. Prior to the children of Israel being weaned from the divine provision of manna, Moses warned the children of Israel of the danger of forgetting who the very source of their life, sustenance, strength, and blessing was.

Deuteronomy 8:11 Beware that thou forget not YHWH thy Elohim, in not keeping His commandments, and His judgments, and His statutes, which I command thee this day: ¹²lest when thou hast eaten and art full, and hast built goodly houses, and dwelt therein; ¹³and when thy herds and thy flocks multiply, and thy silver and thy gold is multiplied, and all that thou hast is multiplied; ¹⁴then thine heart be lifted up, and thou forget YHWH thy Elohim, which brought thee forth out of the land of Egypt, from the house of bondage; ¹⁵who led thee through that great and terrible wilderness, wherein were fiery serpents, and scorpions, and drought, where there was no water; who brought thee forth water out of the rock of flint; ¹⁶who fed thee in the wilderness with manna, which thy fathers knew not, that He might humble thee, and that He might prove thee, to do thee good at thy latter end; ¹⁷and thou say in thine heart, My power and the might of mine hand hath gotten me this wealth. ¹⁸But thou shalt remember YHWH thy Elohim: for it is He that giveth thee power to get wealth, that He may establish His covenant which He sware unto thy fathers, as it is this day.

The seventh year Sabbath for the land of Israel is to remind the children of Israel that all that they enjoy comes from YHWH, even and especially in the land of milk and honey. Since this land belongs to and has been set apart by YHWH, even its fruit and produce have a sense of sanctity about them. It is for this reason that we see the tithe being included with all of the other offerings and sacrifices. We must realize that the tithe has the same aura of sanctity about it as do the peace offerings and other sacred offerings and meals. The Torah makes it very clear that "the tenth shall be holy unto YHWH." Here we must be clear to understand that this tithe of the produce of the land of Israel and the increase of the flocks and herds of Israel is not voluntary, but commanded. We should not confuse this tithe with that of the *neder* or *nedavah* as made by Abraham and Jacob. The tithe of the increase of the fields, flocks, vineyards, and orchards is not a donation, but a commandment. The giving of the tithe was to be a regular part of the yearly rhythm of life in the land of Israel.

It is not by accident or coincidence that the cycle of the Feasts and the agricultural cycle coincide. YHWH commanded that the men of the children of Israel appear before Him three times a year at the place where He placed His name.

Exodus 23:14 Three times thou shalt keep a feast unto Me in the year. ¹⁵Thou shalt keep the feast of unleavened bread: (thou shalt eat unleavened bread seven days, as I

*commanded thee, in the time appointed of the month Abib; for in it thou camest out from Egypt: and none shall appear before Me empty:)*¹⁶ *and the feast of harvest, the firstfruits of thy labours, which thou hast sown in the field: and the feast of ingathering, which is in the end of the year, when thou hast gathered in thy labours out of the field.*¹⁷ *Three times in the year all thy males shall appear before Adonai YHWH.*

Exodus 34:20 *But the firstling of an ass thou shalt redeem with a lamb: and if thou redeem him not, then shalt thou break his neck. All the firstborn of thy sons thou shalt redeem. And none shall appear before Me empty.*²¹ *Six days thou shalt work, but on the seventh day thou shalt rest: in earing time and in harvest thou shalt rest.*²² *And thou shalt observe the feast of weeks, of the firstfruits of wheat harvest, and the feast of ingathering at the year's end.*²³ *Thrice in the year shall all your men children appear before Adonai YHWH, the Elohim of Israel.*

Deuteronomy 16:16 *Three times in a year shall all thy males appear before YHWH thy Elohim in the place which He shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and they shall not appear before YHWH empty.*

Twice in these passages we are told that the men of Israel are to come up to Jerusalem and appear before YHWH ELOHIM. We are also informed twice that the men were not to come up to Jerusalem empty-handed. In other words, this was the time for the children of Israel to bring the firstfruits of their harvest as well as their yearly tithes and offerings. It was three times a year that the children of Israel would divest themselves of their yearly tithe by going up to the Feasts in Jerusalem.

We should recall here that every third year the tithe would be given within the gates of the giver. We should also note here that there is a specific pattern starting to form around the commandments of the tithe. First, we realize that the tithe is to be given three times a year at the Feasts in Jerusalem. Second, we acknowledge that every third year the tithe is to be given within the gates of the giver. Third, we must understand that if the tithe is to be taken from the increase of the produce of the land of Israel, then every sixth year there is an abundant tithe, followed by the seventh year when there would be no tithe at all. So we witness this pattern for the tithe:

- Year One: The tithe goes up to Jerusalem
- Year Two: The tithe goes up to Jerusalem
- Year Three: The year of tithing within thy gates
- Year Four: The tithe goes up to Jerusalem
- Year Five: The tithe goes up to Jerusalem
- Year Six: The abundant tithe within thy gates
- Year Seven: The Sabbatical year – no tithe

For the sake of brevity I will address the last two questions – to whom the tithe is given, and for what purpose the tithe is given. It is made very clear in the Torah that the tithe is YHWH'S portion. It is equally clear that the tithe is for the support of those who have no inheritance in the land.

Numbers 18:21 *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.*

Numbers 18:24 *But the tithes of the children of Israel, which they offer as an heave offering unto YHWH, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*²⁵ *And YHWH spake*

unto Moses, saying, ²⁶Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for YHWH, even a tenth part of the tithe.

Deuteronomy 12:19 Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth.

Deuteronomy 26:12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled...

Those who have no inheritance in the land are to eat from YHWH'S portion. The tithes of the children of Israel are to be understood as the bread or meat of YHWH'S table for the Levite, the fatherless, the widow, and the stranger within the land of Israel. Thus we should understand that at least a part of the reason for the tithe is to support those without means to support themselves. But this should not be understood as the only reason for the command to give the tithe.

Deuteronomy 12:11 Then there shall be a place which YHWH your Elohim shall choose to cause His name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto YHWH: ¹²and ye shall rejoice before YHWH your Elohim, ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you.

Deuteronomy 14:22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. ²³And thou shalt eat before YHWH thy Elohim, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear YHWH thy Elohim always. ²⁴And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which YHWH Elohim shall choose to set His name there, when YHWH thy Elohim God hath blessed thee: ²⁵then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which YHWH thy Elohim shall choose: ²⁶and thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before YHWH thy Elohim, and thou shalt rejoice, thou, and thine household.

Here we witness another purpose for giving the tithe. The command that the tithe be brought up to Jerusalem for a Feast was in order to bring the giver, the gift, and the recipient of the gift all together at the same time and in the same place for a celebration. It was to be during the Feast and the giving of the tithe that the children of Israel were to be reminded of the fact that it was YHWH ELOHIM who brought them out of bondage in Egypt, led them through the wilderness, brought them to this land which flows with milk and honey, and now provides for them even in the land of Israel. By coming before YHWH and eating of the very provisions that YHWH had given them, even the simplest of minds could make the connection between the benevolence of YHWH and their continued existence in the land of Israel. The Torah prescribes a prayerful declaration to be made at the time of giving the tithe that reveals a great deal of the purpose of the tithe.

Deuteronomy 26:12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

¹³then thou shalt say before YHWH thy Elohim, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all Thy commandments which Thou hast commanded me: I have not transgressed Thy commandments, neither have I forgotten them. ¹⁴I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of YHWH my Elohim, and have done according to all that Thou hast commanded me. ¹⁵Look down from Thy holy habitation, from heaven, and bless Thy people Israel, and the land which Thou hast given us, as Thou swarest unto our fathers, a land that floweth with milk and honey. ¹⁶This day YHWH thy Elohim hath commanded thee to do these statutes and judgments: thou shalt therefore keep and do them with all thine heart, and with all thy soul. ¹⁷Thou hast avouched YHWH this day to be thy Elohim, and to walk in His ways, and to keep His statutes, and His commandments, and His judgments, and to hearken unto His voice: ¹⁸and YHWH hath avouched thee this day to be His peculiar people, as He hath promised thee, and that thou shouldest keep all His commandments; ¹⁹and to make thee high above all nations which He hath made, in praise, and in name, and in honour; and that thou mayest be an holy people unto YHWH thy Elohim, as He hath spoken.

Within the prayerful words of this declaration, the giver of the tithe acknowledges and vouches that YHWH Elohim has indeed fulfilled the promise He made to Abraham, Isaac, Jacob, and their seed to bring them into the land of milk and honey. The tithe from the land of milk and honey is the evidence that YHWH has been faithful to His Word. By obediently keeping the commandment to tithe from the land of Israel, the giver likewise proves himself to be faithfully keeping the covenant and commandments of YHWH. In many ways the giving of the tithe is a yearly renewal of the marriage vows made at Mount Sinai. This pattern of giving and its subsequent declaration is also a means of teaching the succeeding generations where the Israelites' unique relationship to the land of Israel began. So it is by the regular giving of the tithe from the land of Israel that each generation is reminded that they are still dependent upon YHWH for their life, sustenance, and peace within the land of Israel.

For those of us who live outside the land of Israel there is no commandment to tithe. Does this mean that we should not give or be grateful for our lives and sustenance? No! For those of us living outside the land of Israel, the patriarchs Abraham and Jacob become our examples. While we are not commanded to give a tithe, we may still voluntarily set apart a tenth of our income, resources, or time for the purpose of thanking YHWH and supporting the work of YHWH even among the exiled. We should also realize that if we are called to be the embodiment of YHWH ELOHIM in the world, then it is our calling to be generous, benevolent, and charitable toward others. We should never turn our back on need or the opportunity to serve YHWH or support His servants, but we should never confuse this voluntary giving with the commanded tithe. For those of us living outside the land of Israel our giving of support and charity is simply another means for us to declare our love for YHWH and His worth in our lives.

For those living in Israel who work with the produce of the land there should be a tithe. The challenge the faithful farmers in Israel face is the fact that there is nowhere to take the tithe and offering. Since there is neither a functioning Temple nor a functioning Levitical priesthood in a pure state to receive the tithe, there is no way for the faithful to bring their heave offerings. Some of the farmers in Israel, desiring to keep the commandment of the tithe, separate their tithe and then leave it to rot in the field; thus faithfully being able to claim that they have not eaten of the holy thing within their gates. Others teach that until there is a functioning Temple there is no need to even separate the tithe from the rest of the produce. I would suggest that separating the tithe and giving it to feed the widow, the fatherless, and the stranger would be an acceptable alternative. The Torah is always about life!

Here we must emphasize that whether living in the land or in exile, there is no excuse to neglect those in true need or to do justice. The importance of justice and mercy were at the very heart of Yeshua's teaching concerning the tithe.

Matthew 23:23 *Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.*

Let us take note of the fact that even in the time of Yeshua the tithe was of the produce of the land. Yeshua is rebuking the Pharisees and scribes for meticulously tithing even of the tiny herbs and spices of the produce of Israel, while at the same time neglecting the heart of the tithe, which is mercy and justice. It must be clear that Yeshua did not say anything to the scribes and Pharisees about stopping to tithe or not being meticulous in their tithing; he emphasized that justice and mercy should not be sacrificed for the sake of a legalistic, self-righteous view of tithing.

While many ministries live from the generosity of others, we should not confuse our support for ministries with the biblical tithe. We support ministry simply out of love for the Word and work of YHWH. Whatever is given to support ministry is simply a voluntary offering given from a loving heart for the sake of the kingdom of YHWH. We should not, however, confuse our contributions to support local congregations, specific ministries, or teachers with the biblical tithe. Nor should we become legalistic about what percentage of our income we give. We are to love YHWH with all of our heart, mind, and resources. Everything we have is to be committed to serving YHWH. The number ten in the Scriptures implies completeness. By giving a tenth we are symbolically communicating our desire to commit our all to the kingdom of YHWH. Whether we are caring for the well-being of our family, feeding a hungry neighbor, supporting a ministry, or simply being a blessing to others, we are to manifest the grace, benevolence, generosity, compassion, mercy, justice, and righteousness of YHWH in every aspect of our lives.

For those who belong to Christian churches or Messianic Congregations which own buildings and have full or part-time paid staff to care for the congregation's needs, the expenses of such luxuries are just that – expenses. The biblical tithe was not to serve as support for the annual operating budget of a congregation. If a body of believers desires to have staff and a building, then it should simply share the obligation of these expenses. I want to be clear that there is nothing wrong with a body of believers supporting a building and staff. We should not, however, understand such expenses as the purpose of the tithe. Nor should we confuse any contribution towards such expenses as the commanded biblical tithe.

Again, for those living outside the land of Israel, we are free to give whatever the Holy Spirit puts on our hearts to give in support of YHWH'S work, Word, and kingdom. Again, we may look upon Abraham, Jacob, and even upon the generation of the children of Israel that came out of Egypt and gave all the necessary resources for the building of the tabernacle as our examples. In the following examples the people gave with a willing heart stirred by the Holy Spirit.

Exodus 25:2 *Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering.*

Exodus 35:5 *Take ye from among you an offering unto YHWH: whosoever is of a willing heart, let him bring it, an offering of YHWH; gold, and silver, and brass.*

Exodus 35:21 *And they came, every one whose heart stirred him up, and every one whom his spirit made willing, and they brought YHWH'S offering to the work of the tabernacle of the congregation, and for all his service, and for the holy garments.*

Exodus 36:5 *And they spake unto Moses, saying, The people bring much more than enough for the service of the work, which YHWH commanded to make. ⁶And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing.*

Oh, that we should all have such a Spirit-stirred and willing heart to give to the work of YHWH, giving until YHWH constrains us from giving further!

¹ Genesis 13:1ff

² Genesis 14:12-16

³ El Elyon is Hebrew for EL Most High

⁴ Hebrews 7:1-4

⁵ Genesis 27:41-46

⁶ Leviticus 18:24-30; 20:22-24