

# *Rethinking The Tithe*

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Foreword	...	<b>6</b>
Under The Original Covenant	...	<b>8</b>
<i>The Israel-Tithe</i>	...	9
<i>Tithes are not Offerings</i>	...	10
<i>Homework</i>	...	10
<i>The Thirteenth Tribe of Israel</i>	...	11
The Tithe, the Inheritance	...	11
Levite Cities	...	13
The Tithe, the Payment for Temple Services	...	13
Summary	...	15
Tithe Collectors	...	16
Tithe Payers	...	17
The Tithe of Agriculture	...	18
Uses for the Tithe	...	18
<i>Food for the Levites</i>	...	18
<i>Food for Priests</i>	...	21
<i>Food for the High Priest</i>	...	22
<i>Food for the Tither</i>	...	22
<i>Welfare Services</i>	...	23
<i>Sacrificial Material for the Altar</i>	...	24
Summary	...	24
Tithe Payment Location	...	25
Tithe Payment Schedule	...	26
The whole vs. partial Tithe	...	26
<i>The Tithe Life Cycle</i>	...	27
 <i>The Contract</i>	...	<b>27</b>
 Under The New Covenant	...	<b>31</b>
<i>The Temple</i>	...	33
<i>The Payee</i>	...	36
<i>The Payer</i>	...	37
<i>Payment for Priestly Services</i>	...	37
<i>Hebrews Seven</i>	...	40
<i>The Sacrificial Material</i>	...	40
<i>The Perfect Tithe</i>	...	40
<i>The Last Tithe</i>	...	41
Sacrificed in Jerusalem	...	41
Bread and Wine	...	43
<i>The Lord's Portion</i>	...	43
The Lord's Supper	...	44
Melchizedek king of Salem	...	44
Jesus, the Tithe	...	45
Agriculture	...	45
The Feedback Loop	...	46
<i>The Price</i>	...	46
Priest, Sacrifice, Tithe	...	47
<i>Financial verses</i>	...	48
<i>The Last and Perfect</i>	...	50
<i>Of Wrath</i>	...	51

<i>Of Hypocrisy, Pharisees and Unbelief</i>	... 52
The Challenge	... 53
For Pastors	... <b>56</b>
Tithe Teachings Analysis	... <b>58</b>
<i>Faulty Methods</i>	... 58
Funding Church Activities	... 59
Purchasing Blessings	... 61
<i>Character Assassination</i>	... 64
<i>Non-Tithers are Greedy</i>	... 64
<i>Non-Tithers are not Givers</i>	... 64
<i>Non-Tithers have Unforgiveness</i>	... 64
<i>Non-Tithers are not Saved</i>	... 65
Non-Tithers don't have Faith	... 65
Non-Tithers are not investing into the Kingdom of God	... 65
Non-Tithers do not love God	... 65
<i>Summary</i>	... 65
<i>Prayer</i>	... 66
<i>Important Things</i>	... 66
<i>The Tithe Offering</i>	... 67
<i>Predictable Financing</i>	... 67
<i>Matthew 23:23</i>	... 67
<i>The tithe is seen is a good light in the New Testament</i>	... 68
<i>Abram tithed before the law</i>	... 68
<i>10% is the minimum amount of giving</i>	... 69
<i>Rent</i>	... 69
<i>We the Priesthood</i>	... 69
<i>Cain and Abel</i>	... 70
<i>Tithe in Faith</i>	... 70
<i>First Fruits Tithe I</i>	... 71
<i>Representatives</i>	... 71
<i>The Storehouse</i>	... 72
<i>The Pre-Tax Tithe</i>	... 72
<i>First Fruits Tithe II</i>	... 73
<i>Testimony</i>	... 73
<i>The Minimal Amount</i>	... 74
<i>Breaking Mammon</i>	... 74
<i>Pastor vs. Levite priest</i>	... 74
<i>Abram &amp; Jakob</i>	... 75
<i>Jacob's Tithe</i>	... 75
<i>Abram's Tithe</i>	... 76
The two assumptions	... 76
The word "tithe"	... 77
Hebrews in context	... 78
<i>Malachi Chapter Three</i>	... 79
The accusation	... 79
<i>Legal part (3)</i>	
<i>Legal part (4)</i>	
Investing vs. giving	... 81
Blessings	... 82
Not by works	... 82

Cursing or being cursed	... 82
Melchizedek, my Jesus	... 82
 In the end	... 85
 Personal Witness	... 85
 Homework: Tithe Verses	... 87
 About the Author	... 91

# *Rethinking The Tithe*

## **Foreword**

The presented study deals with one of the most delicate and important themes touching the organic life of the Church, the body of our Lord: "The Tithe". In order to formulate it with more precision, and more biblically, we must speak about "tithes" and "offerings". This topic concerns all believers more or less, because it stands in direct connection with money. When we think about money, we think first and automatically about money notes or banknotes. But when one takes a closer look, these notes have inherently and absolutely no value. They are only a practical method for economic exchange and amassing capital. Likewise, they express the economic worth of a good. Often it is easier for us to pass on a material good that belongs to us (nourishment, clothing, etc.) than money. This is a world-wide spread phenomenon.

The problem of "money" comes to be particularly delicate when it concerns the people of God. This becomes obvious when we know that the bible speaks about money from a spiritual perspective. We must understand that demonic powers take control when the administration and the use of money does not correspond to biblical criteria under the true leading of the Holy Spirit. In this way, money can become a source of subjugation and enslavement for many Christians. Our Lord Jesus Christ spoke about money as a ruling power: "Mammon". Luke 16:12-14, *And if you haven't been trustworthy with what belongs to someone else, who will give you what ought to belong to you? No servant can be slave to two masters, for he will either hate the first and love the second, or scorn the second and be loyal to the first. You can't be a slave to both God and money.* The Pharisees, who were lovers of money, heard all this and they mocked him! The apostle Paul shows us the consequences when money is accompanied with a false motive. 1 Tim 6:10 reads, *"For the love of money is a root of all the evils; because of this craving, some people have wandered away from the faith and pierced themselves to the heart with many pains."*

The responsibility lies with us to see and spiritually discern who is seized with the love of money. Very much has been written about the tithe, but behind all of these writings there is a hidden "self-interest" on the part of the authors. This necessitated an analysis that is based upon the Written Word and that is inspired with correct motivations. A true analysis without compromise. An analysis seeking after the truth. An analysis that knows no fear in regards to the reactions. This presented document fulfills these requirements.

In fact, one can read this document only with true and honest openness before the Lord. Many may be shocked, but the truth always shocks. Jesus, the truth made flesh, shocked the world in which He came. The Church for many years, even centuries, has walled itself up with false schemes and false teachings. We observe the result today in many churches: the spiritual sleep, false security in religious systems, the cheap salvation, etc. But the Lord is continuing to call those who hear His message, that they should awake and reform their hearts. The Bible speaks about those who have not accepted the love for truth for their salvation. God will send these a spirit of deception so that they

believe the lie. See 2 Thessalonians 2:10-11. This word is not hard, but rather an exercise in righteousness, because as verse 12 of the same chapter explains, this happens so that all are judged who do not believe the truth, but rather take pleasure in wickedness. The problem of money, and especially the problem of the "tithe in the Church", is an integral part of the wicked schemes.

Over and above the topic, the leading of God confronts us in this document with an unavoidable decision. This decision neither corresponds to the standard opinion, nor is according to subjective criteria. Here is disclosed in a very detailed and precise manner, with solutions, what the Bible reveals about the subject matter. The Word based analysis - displaying for us what the tithe in the Old Testament and the offering in the Old and New Testaments really are - is remarkable. The revelation herein, unveiling the will of God in this area for His people, conveys to us the changes that must happen in the Church today. This document itself does not pretend to be perfect, nor all-encompassing. But, it captures us, shakes us and confronts us in a far-reaching way. It is an intergal part of the reform that the Lord has begun in the past few years in hearts of His children. This topic lies at the heart of the reform, as it stands in deep connection to power structures in the Church. My hope is that this writing results in more than just taking a position - namely, concrete actions in obedience to the Lord.

I know Scott Brians personally. A deep friendship in Christ binds us. He is a true friend, for the truth among us is light. God causes a remarkable scriptural authority to flow through him. That which is expressed in this document is fully lived in the life of the Brians family. My prayer is that this document does not become just another good study, but rather a means to the restoration of the will of God in this area. I realize that many will be skeptical and suspicious. But we should not judge the spiritual with the flesh. The Lord wishes to set us free. Not so that we can do our will, but so that we can do His will. May it please God, through this study, to ignite a flame, a flame of reform in our hearts.

Dr. Dr. Christian Pellone, Prophet, Grenoble, France

20 October 2004

## ***Under The Original Covenant***

Ten percent of a forty year work life is four years. We hope that every Christian would spend the short period of time required to read this document in view of the four years demanded on his life.

The Bereans investigated to verify. You should too.

*Acts 17:10 The brothers sent Paul and Silas off to Berea at once, during the night. When they arrived, they went to the Jewish synagogue. 11 These Jews were more open-minded than those in Thessalonica, for they eagerly received the message, examining the scriptures carefully every day to see if these things were so.*

This is your chance to find out if you are throwing away 4 years of your life. We suggest that you invest an hour or two of your time. You will be glad you did.

I initially put in three to four hours a day over a period of one and a half years digging into the subject: this comes to about 2,000 hours. I likely have another 500 hours invested after that initial study. In that amount of time, I pretend to have learned a few things. Bear with me as I present to you my findings.

We will spend our efforts answering the following questions:

- (1) Why was the tithe instituted?
- (2) Who had the right to accept the tithe?
  - a. under which conditions?
- (3) Who had the duty to pay the tithe?
  - a. under which conditions?
- (4) For what was the tithe used?
- (5) What effect, if any, does the tithe have on those covered by the New Covenant?
- (6) How do christianized-tithe teachings measure against the Word standard?

We were thorough in our research. Every verse using the term "tithe" was reviewed; we will present most of them here. For virtually all of our readers, the vast majority of the verses presented here will be new.

The reader will be astonished at how many applicable verses have been left untouched by 99.99% of all tithe teachings. The reader will be likewise astounded at what one learns when *all* the verses are studied.

We shall see after perusing *all* the data that it is irrational to claim from the information found in the Original and New Testaments that the Christian is obliged to pay a tithe of any sort. To go further, paying the tithe is an act of unbelief. My standpoint is completely defensible, and grounded in the Word. After 2500+ hours of study, it better be.



*Consider this: Christians paying tithes to Church leaders makes as much sense as Church leaders offering animal sacrifices to cover the sins of the Christians.*

If we are not doing the one, why do the other? I am very much aware that this view cuts against popular opinion, but the reader should agree that truth is not found in democratic vote.

The typical tithe book may have one reference for every few pages of commentary and "testimony". This is a red flag for any Berean. Additionally, the reference offered will be taken out of context, and often not quoted in full.

In speaking with former pastors about the use of partial quotes in dealing with the tithe, they told me specifically they would *on purpose* do that so that they could make the scripture say what they wanted, and knew that if they were to quote the whole verse, they could not come to the conclusion they wanted; this is a true testimony, and the Berean should take it to heart. The next time you see a tithe article or book, compare the pages of comments and "testimonies" against the few partially quoted scriptures scattered here and there.

We take a different tact: as we get into the heart of this study, you will find sections where there will be paragraphs of scripture, with a few words or sentences of commentary. The vast majority of the scripture is so straightforward, it needs only a few words to highlight the strategic points.

Our heavy reliance on scripture causes us to come to a different conclusion than those who skip 99% of the pertinent text, quote them out of context, and quote them in part. Judge for yourself if what I write is not true.

### *The Israel-Tithe*

To avoid confusion, I present two new terms and their definitions; the "grammatical tithe" and the "Israel-tithe". Sometimes I will use just the word "tithe" for convenience, but in context it should be clear as to which tithe is meant.

First and foremost, we look at the grammatical definition of the word "tithe". In Hebrew, the word "tithe" is a derivative of the phrase "ten percent". "Tithe" in and of itself properly translated means "to give or to receive ten percent" according to Abingdon's Strong's Exhaustive Concordance of the Bible, 1980.

Therefore, when I pay 10 cents for a ware out of the dollar in my pocket, I am correct if I say that "I have tithed", for I have payed 10%. It is important to remark that this tithe has no religious value, nor does it have any connection whatsoever with the obligation tithe described by Aaron and Moses.

When studying the tithe, it is very helpful to insert the phrase, "pay 10 percent" or "receive 10 percent", which is allowable, since this is the proper meaning. Giving the word "tithe" a meaning beyond the definition in Strong's Concordance is incorrect.

I also submit the term "Israel-tithe" for use in this study. The tithe defined by Aaron and Moses is a special type of tithe. Since the tithe according to Aaron and Moses was embedded in the Israel's ceremonial system (priests making animal and other first fruits sacrifices at the altar), I name it the "Israel-tithe".

Another reason to use the "Israel-tithe" term shall soon be aparent. The tithe found in the Original Covenant pertains to only the people of Israel. The tithe is *not* intended for the Egyptians, Syrians or Babylonians.

This nomenclature is necessary to differentiate between the general "tithe" and the tithe described by Moses. We should be aware that not all tithes are Israel-tithes any more than all cars are Fords.

**grammatical tithe ≠ Israel-tithe**

### *Tithes are not Offerings*

Another source of error is avoided when we realize that the Israel-tithe is not an offering, and an offering is not the Israel-tithe. No transfer of wealth could be both simultaneously.

An offering is a gift, a thing of the heart between the giver and the reciever, not an obligation. The Israel-tithe, as described in the Bible, is a command, indeed an obligation. The *choice* of the offering and the *obligation* of the Israel-tithe are mutually exclusive.

**choice of offering ≠ obligation of the tithe**

Virtually all tithe teachings reference free-will giving verses to support a christianized-tithe, or present the tithe as if it were "giving". The tithe is not "giving" any more than paying for wares at the checkout counter is "giving"; it is paying for a work rendered.

### *Homework*

You are encouraged to do the homework found under *Homework: Tithe Verses* on page 87 prior to reading my commentary. All verses where the term "tithe" in its various forms are listed.

## *The Thirteenth Tribe of Israel*

By far the most important aspect to comprehend when studying the Israel-tithe is the reason for which it was instigated. This is where the Berean approach diverges from the crowd.

As a rule, all of the people of Israel received land as an inheritance. The exception to the rule lies with the "thirteenth" tribe of Israel, the Levites.

Land provides the means of production for agricultural products. There is no food without the produce of the land. Twelve tribes were given the land, on which they could toil, and then harvest food, while the "thirteenth" tribe received no land on which they could work. This did not mean that the Levites had no chores. Quite the contrary. They were to perform the services in the tent of meeting. But everyone who works should be paid, and eat.

In the end, the twelve tribes tilled the land to feed all "thirteen" tribes, and the "thirteenth" tribe performed priestly services in the tent of meeting for all "thirteen" tribes.

The Israel-tithe represented the harvest set aside for the "thirteenth" tribe, for they neither had land, nor did they have the spare time available for farming after fulfilling their priestly duties. Since the twelve harvested the produce of the land, it was their responsibility to set aside 10% of the produce, and transfer ownership to the Levites.

We quote long sections of scripture. The temptation is to skip through them. We challenge you to be a Berean. It is educational to read the entire text to get a feel for the context of the tithe.

### The Tithe, the Inheritance

*Numbers 18:20 The LORD spoke to Aaron (Levite High Priest), "**You will have no inheritance in their land, nor will you have any portion of property among them** - I am your portion and your inheritance among the Israelites.*

*Numbers 18:21 See, **I have given the Levites all the tithes in Israel for an inheritance**, for their service which they perform - the service of the tent of meeting.*

*Numbers 18:24 But **I have given to the Levites for an inheritance the tithes** of the Israelites that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance."*

*Deuteronomy 14:27 As for the Levites in your villages, you must not ignore them, **for they have no allotment or inheritance along with you.** 28 At the end of every three years you must bring all the tithe of your produce, in that very year, and you must store it up in your villages. 29 Then the Levites (because they have no allotment or inheritance with you), the resident foreigners, the orphans, and the widows of your villages may come and eat their fill so that the LORD your God may bless you in all the work you do.*

Deuteronomy 18:1 The Levitical priests - indeed, **the entire tribe of Levi - will have no allotment or inheritance with Israel**; they may eat the burnt offerings of the LORD and of his inheritance. 2 **They will have no inheritance in the midst of their fellow Israelites**; the LORD alone is their inheritance, just as he had told them. 3 **This shall be the priests' fair allotment** from the people who offer sacrifices, whether bull or sheep - they must give to the priest the shoulder, the jowls, and the stomach. 4 You must give them the best of your grain, new wine, and olive oil, as well as the best of your wool when you shear your flocks. 5 For the LORD your God has chosen them and their sons from all your tribes to stand<sup>7</sup> and serve in his name permanently. 6 Suppose a Levite comes by his own free will from one of your villages, from any part of Israel where he is living, to the place the LORD chooses <sup>7</sup> and serves in the name of the LORD his God like his fellow Levites who stand there before the LORD. 8 He must eat the same share they do, despite any profits he may gain from the sale of his family's inheritance.

2 Chronicles 31:4 He (Hezekiah) ordered the people living in Jerusalem to **contribute the portion prescribed for the priests and Levites so they might be obedient to the law of the LORD**.

The text speaks for itself. The tithe was initiated for the Levites as a substitute for not obtaining a land inheritance.

Number	Tribe	Inheritance Received
1	Reuben	Land
2	Simeon	Land
3	Judah	Land
4	Dan	Land
5	Naphtali	Land
6	Gad	Land
7	Asher	Land
8	Issachar	Land
9	Zebulun	Land
10	Benjamin	Land
11	Mannasseh	Land
12	Ephraim	Land
13	Levi	Tithe

Note that Mannasseh and Ephraim are sons of Joseph. The other tribes are the direct sons of Jacob. Even though Joseph is a direct son of Jacob, he is not counted as a tribe, but rather his two sons are.

## Levite Cities

We know that the Levites did not float around in the clouds, but lived on the land somewhere. It is understood from ...

*Numbers 35:2 "Instruct the Israelites to give the Levites towns to live in from the inheritance the Israelites will possess. You must also give the Levites grazing land around the towns. 3 Thus they will have towns in which to live, and their grazing lands will be for their cattle, for their possessions, and for all their animals. 4 The grazing lands around the towns that you will give to the Levites must extend to a distance of 500 yards from the town wall.*

*Numbers 35:5 "You must measure from outside the wall of the town on the east 1,000 yards, and on the south side 1,000 yards, and on the west side 1,000 yards, and on the north side 1,000 yards, with the town in the middle. This territory must belong to them as grazing land for the towns.*

... that all Levites did not live in Jerusalem. They lived scattered throughout Israel. These Levites had duties in accordance with their service to God, such as ...

*Numbers 35:6 Now from these towns that you will give to the Levites you must select six **towns of refuge** to which a person who has killed someone may flee. And you must give them forty-two other towns.*

*Numbers 35:7 "So the total of the towns you will give the Levites is forty-eight. You must give these together with their grazing lands. 8 The towns you will give must be from the possession of the Israelites. From the larger tribes you must give more; and from the smaller tribes fewer. Each must contribute some of its own towns to the Levites in proportion to the inheritance allocated to each.*

... administrating the cities of refuge. Not only did the land owning tribes have to submit 10% of their harvest and livestock increase, but also some of their cities.

## The Tithe, the Payment for Temple Services

*Numbers 18:1 The LORD said to Aaron, "You and your sons and your tribe (the Levites) with you must **bear the iniquity of the sanctuary**, and you and your sons with you must **bear the iniquity of your priesthood**. 2 "Bring with you your brothers, the tribe of Levi, the tribe of your father, so that they may join with you and **minister to you while you and your sons with you are before the tent of the testimony**. 3 They must be **responsible to care for you and to care for the entire tabernacle**.*

*Numbers 18:5 **You will be responsible for the care of the sanctuary and the care of the altar, so that there will be no more wrath on the Israelites.***

*Numbers 18:21 See, I have given the Levites **all the tithes in Israel for an inheritance, for their service which they perform - the service of the tent of meeting**.*

*Numbers 18:23 "It is the Levites who are to do the work at the Tent of Meeting and **bear the responsibility for offenses against it**."*

Numbers 18:31 ... **it** (the Lord's Portion: the tithe of the tithe) **is your wages for your service in the tent of meeting.**

Jeremiah 33:18 **Nor will the Levitical priests ever lack someone to stand before me and continually offer up burnt offerings, sacrifice cereal offerings, and offer the other sacrifices."**

2 Chronicles 35:1 Josiah observed a Passover festival for the LORD in Jerusalem. They slaughtered the Passover lambs on the fourteenth day of the first month. **2 He appointed the priests to fulfill their duties and encouraged them to carry out their service in the LORD's temple.** 3 He told the Levites, who instructed all Israel about things consecrated to the LORD, "Place the holy ark in the temple which King Solomon son of David of Israel built. Don't carry it on your shoulders. Now serve the LORD your God and his people Israel! 4 Prepare yourselves by your families according to your divisions, as instructed by King David of Israel and his son Solomon. 5 **Stand in the sanctuary and, together with the Levites, represent the family divisions of your countrymen.** 6 **Slaughter the Passover lambs, consecrate yourselves, and make preparations for your countrymen to do what the LORD commanded through Moses."**

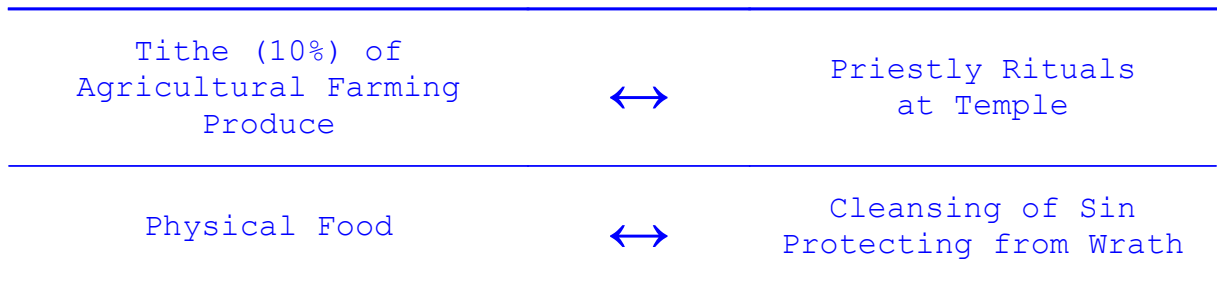
2 Chronicles 35:7 From his own royal flocks and herds, Josiah supplied the people with 30,000 lambs and goats for the Passover sacrifice, as well as 3,000 cattle. 8 His officials also willingly contributed to the people, priests, and Levites. Hilkiah, Zechariah, and Jehiel, the leaders of God's temple, supplied 2,600 Passover sacrifices and 300 cattle. 9 Konaniah and his brothers Shemaiah and Nethanel, along with Hashabiah, Jeiel, and Jozabad, the officials of the Levites, supplied the Levites with 5,000 Passover sacrifices and 500 cattle. 10 **Preparations were made, and the priests stood at their posts and the Levites in their divisions as prescribed by the king.** 11 **They slaughtered the Passover lambs and the priests splashed the blood, while the Levites skinned the animals.** 12 **They reserved the burnt offerings and the cattle for the family divisions of the people to present to the LORD, as prescribed in the scroll of Moses.** 13 They cooked the Passover sacrifices over the open fire as prescribed and cooked the consecrated offerings in pots, kettles, and pans. They quickly served them to all the people. 14 **Afterward they made preparations for themselves and for the priests, because the priests, the descendants of Aaron, were offering burnt sacrifices and fat portions until evening. The Levites made preparations for themselves and for the priests, the descendants of Aaron.** 15 The musicians, the descendants of Asaph, manned their posts, as prescribed by David, Asaph, Heman, and Jeduthun the king's prophet. The guards at the various gates did not need to leave their posts, for their fellow Levites made preparations for them.

The services rendered at the tent of meeting are to cover the sins of Israel. Therefore, the Israel-tithe is the cost - of the ceremonial rituals, including the sacrificial rites - to cover Israel's sin, and extinguish the wrath against against the Israelites.

From the Christian's standpoint, this "the tithe is the cost to cover sin and save from wrath" concept is by far the most important to understand.

Number	Tribe	Occupation
1	Reuben	Agricultural Farming
2	Simeon	Agricultural Farming
3	Judah	Agricultural Farming
4	Dan	Agricultural Farming
5	Naphtali	Agricultural Farming
6	Gad	Agricultural Farming
7	Asher	Agricultural Farming
8	Issachar	Agricultural Farming
9	Zebulun	Agricultural Farming
10	Benjamin	Agricultural Farming
11	Mannasseh	Agricultural Farming
12	Ephraim	Agricultural Farming
13	Levi	Temple Services

### The Exchange



### Summary

The pivotal text in understanding the tithe is Numbers 18:20-21.

*Numbers 18:20 The LORD spoke to Aaron (Levite High Priest), "You will have no inheritance in their land, nor will you have any portion of property among them - I am your portion and your inheritance among the Israelites.*

*Numbers 18:21 See, I have given the Levites all the tithes in Israel for an inheritance, for their service which they perform - the service of the tent of meeting.*

If you understand this text, the rest of the tithe system falls into place.

- (1) The Levites received no land as an inheritance. The tithe is given in lieu of this inheritance.
- (2) The Levites worked at the temple to cleanse Israel from sin and protect Israel from wrath. The tithe paid for their sin-cleansing work.

The above shows the only two biblical reasons for the existence of the tithe as explained in scripture.

We note for completeness that most tithe teachings to some degree that the tithe was given to "exercise our faith" or "test us" or "provide a means for blessing". It must be pointed out that the Bible never states this. It may be true that the tithe does exercise Israel's faith, or test the Israelites in terms of being obedient, or has the effect of blessing Israel, but these are not given as the reasons for the existence of the tithe.

## Tithe Collectors

The Israel-tithe is given only to the Levites; no other person has been given the right to accept the tithe.

*Numbers 18:11 **"And this is yours (the Levites): the raised offering of their gift, along with all the wave offerings of the Israelites. I have given them to you and to your sons and daughters with you as a perpetual ordinance. Everyone who is ceremonially clean in your household may eat of it.***

*Numbers 18:21 See, **I have given the Levites all the tithes in Israel for an inheritance, for their service which they perform - the service of the tent of meeting.***

*Numbers 18:24 **But I have given to the Levites for an inheritance the tithes** of the Israelites that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance."*

*Deuteronomy 26:12 When you (the twelve tribes) finish **tithing all your income** in the third year (the year of tithing), **you must give it to the Levites**, the resident foreigners, the orphans, and the widows so that they may eat to their satisfaction in your villages. 13 Then you shall say before the LORD your God, "I have removed the sacred offering from my house and **given it to the Levites**, the resident foreigners, the orphans, and the widows just as you have commanded me. I have not violated or forgotten your commandments.*

*Nehemiah 10:37 We will also bring the first of our coarse meal, of our contributions, of the fruit of every tree, of new wine, and of olive oil **to the priests at the storerooms of the temple of our God**, along with a **tenth of the produce of our land to the Levites**, for the Levites are the ones who collect the tithes in all the cities where we work. 38 **A priest of Aaron's line will be with the Levites when the Levites collect the tithes**, and the Levites will bring up a tenth of the tithes to the temple of our God, to the storerooms of the treasury.*

*Hebrews 7:5 And those of **the sons of Levi who receive the priestly office have authorization according to the law to collect a tithe** from the people, that is, from their fellow countrymen, although they too are descendants of Abraham.*



citizen of the levite tribe →

→ authorized to receive the tithe

The Bereans have established with chapter and verse that the Levite, and only the Levite, has the authorization to receive the tithe. This *perpetual ordinance* has never been repealed or changed, except for one instance, which shall be explained later.

### Tithe Payers

Moving forward, we learn that the Israel-tithe is limited in scope to the increase "in Israel", or "from the son's of Israel" (depending on translation). Whenever the payment of the Israel-tithe is mentioned in the Original Covenant, the payer is always designated to be "Israel" as a nation or a person.

The Israel-tithe was paid *only* by the non-levite sons of Jacob - by the reasoning that no other peoples were commanded to do so in the law.

This makes sense, as the Levites were priests who offered sacrifices only for their own countrymen. They did not offer sacrifices to cover the sins of the Egyptians, Philistines or the Babylonians. Why should the Egyptians pay the Levites to cover their sin, since the ceremonies performed by the Levites did not cover their sin?

*Numbers 18:21 See, I have given the Levites all the tithes **in Israel** for an inheritance, for their service which they perform - the service of the tent of meeting.*

*Numbers 18:24 But I have given to the Levites for an inheritance the tithes **of the Israelites** that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance."*

*Malachi 3:6 "Since, I, the LORD, do not go back on my promises, you, **sons of Jacob**, have not perished. ... 8 Can a person rob God? **You** (sons of Jacob) indeed are robbing me, but **you** (sons of Jacob) say, 'How are we robbing you?' In tithes and contributions!"*

The text is straight forward. Only the sons of Jacob (Israelites) are required to pay tithes.

citizen of one of the land owning tribes →

→ commanded to pay the tithe

After perusing the first verses concerning the tithe, we begin to understand that the tithe described by Aaron and Moses is strictly an Israel affair. No person outside of the Levite is authorized to accept the tithe. No person outside of the 12 land-owning tribes of Israel is commanded to pay it.

## The Tithe of Agriculture

When reviewing the tithe, one notices that the tithe is limited to agricultural produce; except for the redeemed first born son.

*Leviticus 27:30-32 Any tithe of the land, from the grain of the land or from the fruit of the trees, belongs to the LORD; it is holy to the LORD. ... All the tithe of herd or flock, everything which passes under the rod, the tenth one will be holy to the LORD.*

*Deuteronomy 14:22-23 You must be certain to tithe all the produce of your seed that comes from the field year after year. In the presence of the LORD your God you must eat from the tithe of your grain, your new wine, your olive oil, and the firstborn of your herds and flocks ...*

*Deuteronomy 14:28-29 ... you must bring all the tithe of your produce ... and you must store it up in your villages. Then the Levites (because they have no allotment or inheritance with you), ... so that the LORD your God may bless you in all the work you do.*

*Numbers 18:15-16 ... Nevertheless, the firstborn sons you must redeem, and the firstborn males of unclean animals you must redeem. ... for five shekels of silver ...*

One of the facts we have to concede is that the tithe is strictly agriculture produce. Nobody living at the time of the writing would have ever dreamed of the tithe being money. They lived in the culture of sacrifices and all knew that sacrifices are of agricultural products, not money. Only those ignorant of these types of cultures could ever conclude that the tithe is metal coin.

## Uses for the Tithe

The tithed harvest had several usages, as prescribed in the law. We list them with the corresponding verses.

As noted above, the Israel-tithe is a tithe on agriculture. First and foremost, agriculture is used for nourishment, and indeed, to feed those who have no farmland to work.

### **Food for the Levites**

The Levites were not farmers. They were busy with their temple duties. But Levites have to eat like everyone else.

*Deuteronomy 18:1 The Levitical priests-indeed, the entire tribe of Levi - will have no allotment or inheritance with Israel; they may eat the burnt offerings of the LORD and of his inheritance.*

*Deuteronomy 14:29 Then the Levites (because they have no allotment or inheritance with you), the resident foreigners, the orphans, and the widows of your villages may come and eat their fill so that the LORD your God may bless you in all the work you do.*

*Numbers 18:8-10 The LORD spoke to Aaron, " ... I have given ... to you ... and to your sons .... Every offering of theirs, whether from every grain offering or from every purification offering or from every reparation*

offering which they bring to me, will be most holy for you and for your sons. **You are to eat it** as a most holy offering; every male may eat it. It will be holy to you.

Numbers 18:12-13 "All the best of the olive oil and all the best of the wine and of the wheat, the first fruits of these things that they give to the LORD, I have given to you. **And whatever first ripe fruit in their land they bring to the LORD will be yours ...**

What does one do with olive oil, wine, wheat, fruit but eat it?

Nehemiah 10:38 A priest of Aaron's line will be with the Levites when the Levites collect the tithes, and the Levites will bring up a tenth of the tithes to the temple of our God, to the storerooms of the treasury. 39 The Israelites and the Levites will bring the contribution **of the grain, the new wine, and the olive oil** to the storerooms where the utensils of the sanctuary are kept, and where the priests who minister stay, along with the gatekeepers and the singers. We will not neglect the temple of our God."

Nehemiah 12:44 On that day men were appointed over the storerooms for the contributions, **first fruits**, and tithes, to gather into them **from the fields** of the cities the portions prescribed by the law for the priests and the Levites, for the people of Judah took delight in the priests and Levites who were ministering.

Nehemiah 13:10 I also discovered that the **grain offerings** for the Levites had not been provided, and that as a result the Levites and the singers who performed this work had all gone off to their fields.

When the tithe was not paid, the Levites had nothing to eat. There was no recourse but to work the fields so that they did not starve.

2 Chronicles 31:2 Hezekiah appointed the divisions of the priests and Levites to do their assigned tasks - to offer burnt sacrifices and present offerings and to serve, give thanks, and offer praise in the gates of the LORD's sanctuary. 3 The king contributed some of what he owned for burnt sacrifices, including the morning and evening burnt sacrifices and the burnt sacrifices made on Sabbaths, new moon festivals, and at other appointed times prescribed in the law of the LORD. 4 **He ordered the people living in Jerusalem to contribute the portion prescribed for the priests and Levites so they might be obedient to the law of the LORD.**

2 Chronicles 31:5 When the edict was issued, the Israelites freely contributed the initial portion **of their grain, wine, olive oil, honey, and all the produce of their fields**. They brought a tenth of everything, which added up to a huge amount. 6 The Israelites and people of Judah who lived in the cities of Judah also contributed **a tenth of their cattle and sheep**, as well as **a tenth** of the holy items consecrated to the LORD their God. They brought them and placed them in many heaps. 7 In the third month they began piling their contributions in heaps and finished in the seventh month. 8 When Hezekiah and the officials came and saw the heaps, they praised the LORD and pronounced blessings on his people Israel.

2 Chronicles 31:9 When Hezekiah asked the priests and Levites about the heaps, 10 Azariah, the head priest from the family of Zadok, said to him, "Since the contributions began arriving in the LORD's temple, **we have had plenty to eat and have a large quantity left over**. For the LORD has

blessed his people, and this large amount remains." 11 **Hezekiah ordered that storerooms be prepared in the LORD's temple.** When this was done, 12 they brought in the contributions, tithes, and consecrated items that had been offered. Konaniah, a Levite, was in charge of all this, assisted by his brother Shimei. 13 Jehiel, Azariah, Nahath, Asahel, Jerimoth, Jozabad, Eliel, Ismakiah, Mahath, and Benaiah worked under the supervision of Konaniah and his brother Shimei, as directed by King Hezekiah and Azariah, the supervisor of God's temple.

2 Chronicles 31:14 Kore son of Imnah, a Levite and the guard on the east side, was in charge of the **voluntary offerings** (not the tithe, however, it stands to reason that the tithe was handled as such) made to God and **disbursed the contributions made to the LORD** and the consecrated items. 15 In the cities of the priests, Eden, Miniamin, Jeshua, Shemaiah, Amariah, and Shecaniah faithfully assisted him in making disbursements to their fellow priests according to their divisions, regardless of age. 16 **They made disbursements to all the males three years old and up** who were listed in the genealogical records- **to all who would enter the LORD's temple to serve on a daily basis and fulfill their duties as assigned to their divisions.** 17 **They made disbursements to the priests listed in the genealogical records by their families, and to the Levites twenty years old and up, according to their duties as assigned to their divisions,** 18 **and to all the infants, wives, sons, and daughters of the entire assembly listed in the genealogical records, for they faithfully consecrated themselves.** 19 As for the descendants of Aaron, the priests who lived in the outskirts of all their cities, men were assigned to **disburse portions to every male among the priests and to every Levite listed in the genealogical records.**

2 Chronicles 35:10 Preparations were made, and the priests stood at their posts and the Levites in their divisions as prescribed by the king. 11 They slaughtered the Passover lambs and the priests splashed the blood, while the Levites skinned the animals. 12 **They reserved the burnt offerings and the cattle for the family divisions of the people** to present to the LORD, as prescribed in the scroll of Moses. 13 **They cooked the Passover sacrifices over the open fire as prescribed and cooked the consecrated offerings in pots, kettles, and pans.** They quickly served them to all the people. 14 **Afterward they made preparations for themselves and for the priests, because the priests, the descendants of Aaron, were offering burnt sacrifices and fat portions until evening. The Levites made preparations for themselves and for the priests, the descendants of Aaron.** 15 The musicians, the descendants of Asaph, manned their posts, as prescribed by David, Asaph, Heman, and Jeduthun the king's prophet. The guards at the various gates did not need to leave their posts, for their fellow Levites made preparations for them.

It is clear to the Berean that the tithe is meant to be food for the Levites. This concept is confirmed in the New Covenant.

1 Corinthians 9:13 Don't you know that **those who serve in the temple eat food from the temple,** and those who serve at the altar receive a part of the offerings?

## **Food for Priests**

We highlight the fact that all levites were not priests. The verses above also mention the priests, so we will not recopy those verses here.

Leviticus 6:15 and the priest must take up with his hand some of the choice wheat flour of the grain offering and some of its olive oil, and all of the frankincense that is on the grain offering, and he must offer its memorial portion up in smoke on the altar as a soothing aroma to the LORD. 16 **Aaron and his sons are to eat what is left over from it.** It must be eaten unleavened in a holy place; they are to eat it in the courtyard of the Meeting Tent. 17 It must not be baked with yeast. I have given it as their portion from my gifts. It is most holy, like the sin offering and the guilt offering. 18 **Every male among the sons of Aaron may eat it.** It is a perpetual allotted portion throughout your generations from the gifts of the LORD. Anyone who touches these gifts must be holy.'"

Leviticus 6:19 Then the LORD spoke to Moses: 20 "This is the offering of Aaron and his sons which they must present to the LORD on the day when he is anointed: a tenth of an ephah of choice wheat flour as a continual grain offering, half of it in the morning and half of it in the evening. 21 It must be made with olive oil on a griddle and you must bring it well soaked, so you must present a grain offering of broken pieces as a soothing aroma to the LORD. 22 The high priest who succeeds him from among his sons must do it. It is a perpetual statute; it must be offered up in smoke as a whole offering to the LORD.

Leviticus 7:6 **Any male among the priests may eat it. It must be eaten** in a holy place. It is most holy. 7 The law is the same for the sin offering and the guilt offering; it belongs to the priest who makes atonement with it.

Leviticus 7:31 and the priest must offer the fat up in smoke on the altar, but **the breast will belong to Aaron and his sons.** 32 **The right thigh you must give as a contribution offering to the priest** from your peace offering sacrifices. 33 The one from Aaron's sons who presents the blood of the peace offering and fat will have the right thigh as his share, 34 for the breast of the wave offering and the thigh of the contribution offering I have taken from the Israelites out of their peace offering sacrifices and have given them **to Aaron the priest and to his sons from the people of Israel as a perpetual allotted portion.'**"

Leviticus 7:35 This is the allotment of Aaron and the allotment of his sons from the LORD's gifts on the day Moses presented them to serve as priests to the LORD. 36 This is what the LORD commanded to give to them from the Israelites on the day Moses anointed them - **a perpetual allotted portion throughout their generations.**

Numbers 5:9 **Every offering of all the Israelites' holy things that they bring to the priest will be his.** 10 **Every man's holy things will be his; whatever any man gives the priest will be his.'**"

Numbers 6:20 then the priest must wave them as a wave offering before the LORD; **it is a holy portion for the priest, together with the breast of the wave offering and the thigh of the raised offering.** After this the Nazirite may drink wine.'

Numbers 18:11 **"And this is yours:** the raised offering of their gift, along with all the wave offerings of the Israelites. **I have given them to you and to your sons and daughters with you as a perpetual ordinance.** Everyone who is ceremonially clean in your household may eat of it.

Deuteronomy 18:1 The Levitical priests - indeed, the entire tribe of Levi - will have no allotment or inheritance with Israel; **they may eat the burnt offerings of the LORD and of his inheritance.** 2 They will have no inheritance in the midst of their fellow Israelites; the LORD alone is their inheritance, just as he had told them. 3 **This shall be the priests' fair allotment from the people who offer sacrifices, whether bull or sheep—they must give to the priest the shoulder, the jowls, and the stomach.** 4 **You must give them the best of your grain, new wine, and olive oil, as well as the best of your wool when you shear your flocks.**

Ezekiel 44:30 **The first of all the first fruits and all contributions of any kind will be for the priests; you will also give to the priest the first portion of your dough,** so that a blessing may rest on your house.

Again, straight forward from scripture, the tithe belongs to the priest for his nourishment.

### **Food for the High Priest**

For clarity we say that not all Levites were priests, and not all priests were high priests. Note that the common levite performed logistical support, guard and musical functions for the temple.

Numbers 18:26 "You are to speak to the Levites, and you must tell them, 'When you receive from the Israelites the tithe that I have given you from them as your inheritance, then you are to offer up from it as a raised offering to the LORD **a tenth of the tithe.** 27 And your raised offering will be credited to you as though it were grain from the threshing floor or as new wine<sup>28</sup> from the winepress. 28 Thus you are to offer up a raised offering to the LORD of all your tithes which you receive from the Israelites; and **you must give the LORD's raised offering from it to Aaron the priest.** 29 From all your gifts you must offer up every raised offering due the LORD, from all the best of it, and the holiest part of it.'

Numbers 18:30 "Therefore you will say to them, 'When you offer up the best of it, then it will be credited to the Levites as the product of the threshing floor and as the product of the winepress. 31 And you may eat it in any place, you and your household, because **it is your wages for your service in the tent of meeting.** 32 And you will bear no sin concerning it when you offer up the best of it. And you must not profane the holy things of the Israelites, or else you will die.'"

### **Food for the Tither**

The tither himself ate the tithe. Some of the verses are given here:

Deuteronomy 12:6-7 And there you must take your burnt offerings, your sacrifices, **your tithes,** the personal offerings you have prepared, your votive offerings, your freewill offerings, and the firstborn of your herds and flocks. **Both you and your families must feast there** before the LORD your God and rejoice in all the output of your labor with which he has blessed you.

Deuteronomy 14:22-23 You must be certain to tithe all the produce of your seed that comes from the field year after year. **In the presence of the LORD your God you must eat from the tithe** of your grain, your new wine, your olive oil, and the firstborn of your herds and flocks in the place he chooses to locate his name, so that you may learn to revere the LORD your God always.

2 Chronicles 35:13 They cooked the Passover sacrifices over the open fire as prescribed and cooked the consecrated offerings in pots, kettles, and pans. **They quickly served them to all the people.** (we note that this is not the tithe per se, but it serves to show that the sacrifice was eaten by the people).

The Israel-tithe culminated in the world's largest BBQ.

Please note that the vast majority of the tithe came back to the tither! The priests were outnumbered 12 to 1. They could not eat all of the food. If the church leaders are to remain true to this principle, they would have to return 12 dollars out of every 13 they receive to the tither, from whom the tithe came! Why is this biblical principle not practiced by the pastors? Does anyone wish to wager a guess?

### **Welfare Services**

The following verses need no commentary.

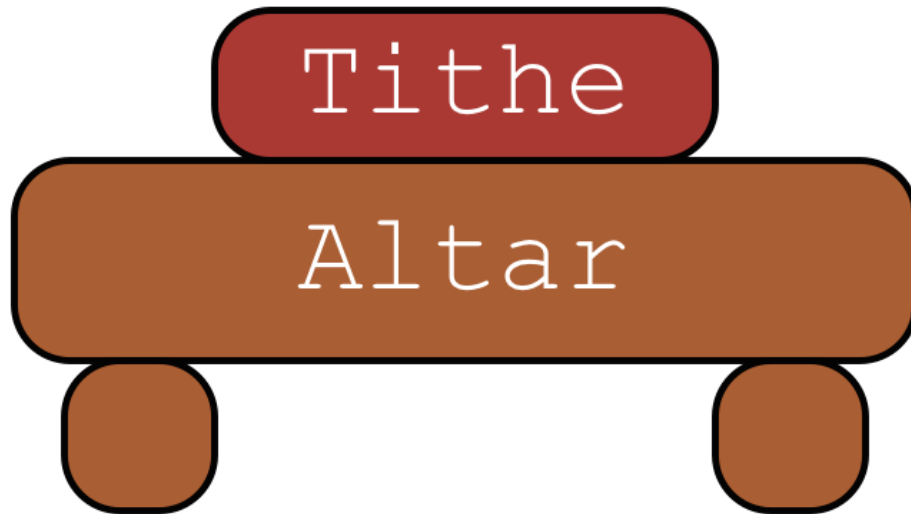
Deuteronomy 14:28-29 ... you must bring all the tithe of your produce ... and you must store it up in your villages. Then the Levites (because they have no allotment or inheritance with you), **the resident foreigners, the orphans, and the widows of your villages** may come and **eat their fill** so that the LORD your God may bless you in all the work you do.

Deuteronomy 26:12 When you finish tithing all your income in the third year (the year of tithing), you must give it to the Levites, **the resident foreigners, the orphans, and the widows** so that they may **eat to their satisfaction** in your villages.

Resident foreigners, orphans and widows have a right to the tithe.

## ***Sacrificial Material for the Altar***

The reader should peruse Leviticus chapters 1 through 7. Notice that all of the sacrifices require agricultural produce, which is delivered via the tithe (and offering). Numbers 18:8-9 and verse 17 are appropriate as well.



*1 Corinthians 8:4 With regard then to eating food sacrificed to idols, we know that "an idol in this world is nothing," and that "there is no God but one."*

Our western culture is at a disadvantage when understanding sacrifices, and by extension the tithe as part of the Israel sacrificial system. And that ignorance causes us to misunderstand scripture. All cultures that engage in sacrifices know that sacrifices end up being cooked on the altar in a ritual, and then it is eaten. The devil uses our lack of knowledge to get us to believe lies: such as, "the tithe is money".

*Hose 4:6 My people are destroyed for lack of knowledge.*

When we understand that the tithe, as part of a sacrificial rite, was agricultural products - namely food - to be eaten, all the standard christianized-tithe teachings go up in flames. The end result of the lack of knowledge is that untold wealth is destroyed on pseudo-church things. The christianized-tithe is a diversion of God's wealth away from where it belongs.

### ***Summary***

It may come across as hairsplitting to point out that the tithe is agriculture, not money. The tithe collector will surely bring up the fact that agriculture was the dominant industry in that era, and therefore the tithe today would be money.



However, money existed then, and would have been easier to carry to the temple than herding cows along for the journey. There is a specific reason the tithe is agriculture, and not money. We shall detail this though later.

In any case, God says the tithe is agriculture. Anyone who says different disagrees with God.

### Tithe Payment Location

The Israel-tithe is to be paid only in the place where God was to show. Notice the number of occurrences. This indicates that this particular rule governing the Israel-tithe is very important.

*Deuteronomy 12:4-5 You must not worship the LORD your God the way they worship. **But you must seek only the place he chooses from all your tribes to establish his name as his place of residence, and you must go there.***

*Deuteronomy 12:17-19 You will not be allowed to eat in your villages your tithe of grain, new wine, olive oil, the firstborn of your herd and flock, any votive offerings you have vowed, or your freewill and personal offerings. **Only in the presence of the LORD your God may you eat these, in the place he chooses. This applies to you, your son, your daughter, your male and female servants, and the Levites in your villages. In that place you will rejoice before the LORD your God in all the output of your labor.** Be careful not to overlook the Levites as long as you live in the land.*

*Deuteronomy 14:11-14 **Then you must come to the place the LORD your God chooses for his name to reside, bringing everything I am commanding you - your burnt offerings, sacrifices, tithes, the personal offerings you have prepared, and all your choice votive offerings which you devote to him. You shall rejoice in the presence of the LORD your God, along with your sons, daughters, male and female servants, and the Levites in your villages (since they have no allotment or inheritance with you). Make sure you do not offer burnt offerings in any place you wish, for you may do so only in the place the LORD chooses in one of your tribal areas - there you may do everything I am commanding you.***

*Deuteronomy 14:22-23 You must be certain **to tithe** all the produce of your seed that comes from the field year after year. In the presence of the LORD your God you must eat from the tithe of your grain, your new wine, your olive oil, and the firstborn of your herds and flocks **in the place he chooses to locate his name, so that you may learn to revere the LORD your God always.***

*Nehemiah 10:37 We will also bring the first of our coarse meal, of our contributions, of the fruit of every tree, of new wine, and of olive oil to the priests **at the storerooms of the temple of our God**, along with a tenth of the produce of our land to the Levites, for the Levites are the ones who collect the tithes **in all the cities where we work.** 38 A priest of Aaron's line will be with the Levites when the Levites collect the tithes, and the Levites will bring up a tenth of the tithes **to the temple of our God, to the storerooms of the treasury.***

*Ezra 1:4 Anyone who survives in any of those places where he is a resident foreigner must be helped by his neighbors with silver, gold, equipment, and animals, along with voluntary offerings for **the temple of God which is in Jerusalem.**'"*

*Ezra 1:5 Then the leaders of Judah and Benjamin, along with the priests and the Levites—all those whose mind God had stirred – got ready to go up in order to build **the temple of the LORD in Jerusalem.** 6 All their neighbors assisted them with silver utensils, gold, equipment, animals, and expensive gifts, not to mention all the voluntary offerings.*

*Ezra 7:15 and to bring silver and gold which the king and his advisers have freely contributed to **the God of Israel, who resides in Jerusalem,** 16 along with all the silver and gold that you may collect throughout all the province of Babylon and the contributions of the people and the priests for the **temple of their God which is in Jerusalem.***

The Jews and Artaxerxes the King of Persia know where the temple is located. Why don't the Christians know where the tithe storehouse is? The Bereans, in contrast, continue their in depth research of the biblical tithe. The tithe belongs in the storehouse of the temple in Jerusalem. Any teaching advocating a different place for the tithe storehouse is teaching the people to not revere the Lord (Deuteronomy 14:23).

Again, this may come across as hairsplitting, but God had a plan. Those Bereans who look into it will understand.

### Tithe Payment Schedule

The Israel-tithe is to be set aside every year.

*Deuteronomy 14:22 You must be certain to tithe all the produce of your seed that comes from the field **year after year.***

The Israel-tithe is to be delivered every three years.

*Deuteronomy 14:28 At the end of **every three years** you must bring all the tithe of your produce, in that very year, and you must store it up in your villages.*

Some construe that there are two tithes (20%), or three tithes (30%), or even three and a third tithes (33.3%). For this study, this point is moot.

### The whole vs. partial Tithe

The Israel-tithe is a commandment of God; i.e. an obligation, not a gift or offering. It is best approached as a contract.

The points listed above accurately and thoroughly describe the Israel-tithe as handed down by Moses. For accuracy's sake we comment that the tithe law was given directly to Aaron (see Numbers 18:1).

Many articles, pamphlets and books have been written about the tithe. However, how many of those remotely capture the true essence of the tithe as described in the verses reference above? How many review even a *tenth* of the verses we have looked at above?

If wealth is transferred and it does not have all of these qualities, it is not the biblical tithe. For anyone (both the payee or the payer) to fulfill the tithe as described in the Bible, he must do all the things in keeping with all the points. Anything else is not the Bible tithe, but rather "picking and choosing" to suit one's fancy.

It is exactly on this point of "picking and choosing" that the modern practice of "tithing" runs afoul. I call this the "christianized-tithe". The "christianized-tithe" has no basis whatsoever in scripture.

### *The Tithe Life Cycle*

After all that is stated, we wish to show the life cycle of the tithe in table form:

<b>Stage</b>	<b>Step</b>
1	Land owning tribes reap harvest and bear livestock
2	Land owning tribes set aside 10% thereof
3	Land owning tribes bring the tithe to the Levites
4	Levites receive the tithe
5	Levites sacrifice the tithe on the altar
6	Levites eat the sacrificed tithe
7	Levites give the sacrificed tithe to the land owning families who brought the tithe

For the Levites that lived scattered throughout Israel, it may be that they also travelled to Jerusalem to pick up their fair share of the tithe to take it back home. Note that they had land specifically set aside for cattle. They may have taken some of the cattle remitted as tithe back home, to be slaughtered later for food. It also stands to reason that they would take harvest back home as well.

Outside of that deviation, the tithe life cycle above is how the tithe is designed to work. Any other description of the tithe is based on man changing God's law.

### *The Contract*

The points made above are standard fare for a quality, well-written contract; The services rendered and method of payment (amount, by whom, to whom, when, where, how often) are defined in great detail. And as

with every well-written contract, we must not fail to note that there exists a promised punishment for the negligent party should the contract not be fulfilled.

The tithe-sacrifice-priest system is a contract between the twelve land-owning tribes and the Levites, who received no land, whereas the contract is enforced by God. Twelve tribes are physically supported by the land, where the one tribe is physically supported by the twelve. The one tribe is spiritually supported by God, where the twelve are spiritually supported by the one. This is God's plan of physical and spiritual provision for the Israelites under the First Covenant.

Should the Levites annex land from the twelve, they become thieves, for God gave the land to the twelve as an inheritance - Numbers 34. They steal from the children of God, and from God, who oversees the contract. Should, however, the twelve not pay the tithe, they become thieves, for they take for themselves the inheritance belonging to the Levites. They steal from God's children (the inheritors) and from God (the contract overseer) Himself.

The enforcement of the contract is this. When the twelve steal from the one, they will be cursed; very simple. This is what is meant when it is written that the windows of heaven are to be shut. Deuteronomy 26, Deuteronomy 28 and Malachi 3 do not constitute a magical formula to riches, but rather a reiteration that the contract between the Levites and the twelve tribes is valid and enforceable.

Furthermore, if someone other than the Levite takes the tithe, this person is also a thief, for only the Levite is authorized to take the tithe. The fact that only a Levite may receive the tithe is confirmed in the New Testament.

*Hebrews 7:5 And those of **the sons of Levi who receive the priestly office have authorization according to the law to collect a tithe from the people, that is, from their fellow countrymen** (the 12 land-owning tribes), although they too are descendants of Abraham.*

Furthermore, it is confirmed in the verse above that only the fellow countrymen pay the tithe.

*All Christians would do well to understand that any person not fulfilling the priestly duties of the Levite has no right to any tithe, and any person who is not a farming "fellow countrymen" has no duty to pay any tithe.*

Does the reader intend to reward someone for *impersonating* a Levite with ten percent of their income, and then add the bonus of an offering as well?

The contract stated in its short form is that the twelve land-owning tribes of Israel had a service to provide (*delivery of harvest and livestock*) and the Levites also had a service to provide (*priestly*

services in the tent of meeting to covering Israel's sin against it). The entire book of Malachi reiterates this contract and God's enforcement policies.

The Bible has not provided any indication that this contract with its stated positions has been altered. No changes to any contract shall be valid except in written form and upon agreement of the interested parties; namely God, the Levites and the twelve land-owning tribes of Israel. What God has established as law and contract, cannot be changed on the modern day tithe collectors' sophistry.

*Hebrews 7:12 For when the priesthood changes, a change in the law must come as well.*

This is readily verifiable in the New Testament: the right of the Israel-tithe has not been transferred to any function of the Body of Christ - be it Pastor, Teacher, Apostle, Prophet, Evangelist, Deacon, Elder, etc.

It is amazing how some wish to twist the scriptures of Hebrews 7 that *specifically* and *plainly* confirm that the tithe has not changed to mean that the law has been changed!

It is wise at this point to notice that altered is different from fulfilled. A law or contract can be fulfilled without it being changed. That a law or contract is no longer enforced chronologically after completion of said law or contract is clear, but completion is no indication that either has been modified. Later, this theme will also be handled more deeply.

The Christian is not a Levite, nor a part of the remaining twelve tribes of Israel. As a Christian, nothing forbids me from owning land (therefore I cannot possibly be a priest having a just claim to collect the tithe) and nothing gives me a special right to a parcel of land between the Mediterranean and the Euphrates river (therefore I cannot be one of the twelve land-owning tribes obliging me to pay a tithe). The Christian appears nowhere in this Israel-tithe concept and is therefore not a responsible party.

The Israel-tithe played a central role in the life and culture of the Israelites. The Israel-tithe was described in excruciating detail for the Israelites in the Torah.

For the Jew this contract still applies. This contract has never been repealed. It was confirmed for the Jews in Matthew 23:23. With that, it is my understanding that the priesthood and the Israel-tithe will be reinstated and fulfilled by the Jews in the last days as described in prophetic books referring to those times. God has never spoken to the Jews to say that this contract is no longer valid. See Numbers 18:23.

*Numbers 18:23 But the Levites must perform the service of the tent of meeting, and they must bear their iniquity. **It will be a perpetual ordinance throughout your generations** that among the Israelites the Levites have no inheritance. 24 But I have given to the Levites for an*

*inheritance the tithes of the Israelites that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance."*

Yes, the law of the tithe given to the Levites is a perpetual ordinance. Without as much as a thought some twist the clear words of scripture!

*Revelation 22:18 I testify to the one who hears the words of the prophecy contained in this book: **If anyone adds to them, God will add to him the plagues described in this book. 19 And if anyone takes away from the words of this book of prophecy, God will take away his share in the tree of life and in the holy city that are described in this book.***

Tinkering with God's Word to gain a little mammon in this life will have everlasting consequences.

For the Christian, Jesus Christ has fulfilled the Israel-tithe contract (or law if you will). When a contract is fulfilled, no other action is necessary. We detail that thought in the following sections.

For good measure, there does not exist Christian Tribe Set I and Christian Tribe Set II with an inheritance contract between the two forcing one group of Christians to financially provide a certain percentage of their farming increase to the other. For the Christian, there is no such group not having the same general rights as another while at the same time obtaining a special right, which equalizes the blessing. The Israel-tithe is nonsense under the New, better, Covenant.

Before moving on I make a final note: there are rules laid down for those having the right to receive offerings. But the offering is not the subject at the moment.

## ***Under The New Covenant***

It is often said from the pulpit that Jesus spoke more about money than anything else. Without identifying all the different topics He spoke of, and counting their respective occurrences, that may be true. But what is also true is that Jesus never asked for money; not one time. We also have no single record of an apostle asking for money, outside of reminding givers of their previous commitment give it.

That Jesus spoke frequently about money does not support the idea that ministers have the right to ask for it frequently. Speaking about and asking for are two vastly different things.

Some even claim they have the duty to ask for money, for they are giving the giver the opportunity to be blessed. My ... what a tangled web we weave!

*1 Timothy 6:5 and constant bickering by people corrupted in their minds and deprived of the truth, **who suppose that godliness is a way of making a profit.***

*Titus 1:10 For there are many rebellious people, idle talkers, and deceivers, especially those with Jewish connections, 11 who must be silenced because they mislead whole families **by teaching for dishonest gain** what ought not to be taught.*

Those who teach for dishonest gain may not know they are teaching for dishonest gain, for they are deceivers, who may themselves be deceived, corrupted in their minds and deprived of truth. If we take Jesus' and the apostles' example seriously, then we must never ask for money.

What we must do is have a transformation:

*Romans 12:2 Do not be conformed to this present world, but be transformed by the renewing of your mind, so that you may test and approve what is the will of God – what is good and well-pleasing and perfect.*

The tithe is not a difficult subject to study when starting from scratch. It becomes very difficult if there is layer after layer of man-created stuff to dig through. It should be clear to every Berean after perusing the above scriptures that 99.99%+ of everything typically read or heard about the tithe has no basis in truth; the message has been corrupted, possibly in the subconscious desire for profit.

We cannot know the will of God while allowing man-made teachings confound us. If we wish to know the perfect will of God, we have to renew our mind.

It is only difficult to understand that when God said the tithe is for the Levite only He meant that the tithe is for the Levite only if and only if you have sat under years of teaching that the pastor gets the tithe. It is only difficult to understand that when God said the tithe is the fruit of the field he meant it is the fruit of the field if and only if you have sat under years hearing that the tithe is money. It is

only difficult to understand that God is serious about the tithe being brought to Jerusalem only if and only if you have sat under years of teaching that the local church is the storehouse. It is only difficult to understand that the tithe was instituted to pay for the cleansing of Israel's sin and as an inheritance for the Levite if and only if you have sat under years of hearing that the tithe is the trigger for opening the windows of financial blessing. We could go on, but you get the picture.

*Mark 7:9 He also said to them, "You neatly reject the commandment of God in order to set up your tradition."*

And for this reason we quote scripture after scripture after scripture in the previous section. On this point we differentiate ourselves from 99.99% of all tithe teachings. The scripture above has to take place of the man-made teachings. It is time for serious mind renewal leading to a transformation into the mind of Christ.

*2 Corinthians 10:4 for the weapons of our warfare are not human weapons, but are made powerful by God for tearing down strongholds. We tear down arguments 5 and every arrogant obstacle that is raised up against the knowledge of God, and we take every thought captive to make it obey Christ.*

Keep in mind that the devil has come to steal, kill and destroy. He launches his attacks from behind strongholds and arrogant obstacles, raised up against the knowledge of God. The strongholds of the christianized-tithe has stolen and destroyed untold heaps of finances so that the true Kingdom activities starve.

The man-made traditions have to be torn down. The verse above portrays an atmosphere of violence. Many live under bondage that has to be broken. And one has to work, sometimes violently, at doing so.

*John 8:32 and you will know the truth, and the truth will set you free."*

Freedom from the bondage of the christianized-tithe is acquired when you know the truth. I don't invite you to study my commentary. I invite you to meditate on the scriptures presented above. Replace the lie with truth, and the bondage will be replaced with freedom.

There are two things that blind Christians into believing the christianized-tithe fable: scholarly/intellectual laziness and mammon. There are those who are too lazy to do the research and think it through, and those who are too sold out to money to care what the truth is. This is a time for self reflection to determine how you got to where you were.

Beyond the hard facts of straight forward scripture, let us step back and use our common sense.



It is instructive to notice that the First Testament was very clear about the Israel-tithe. We know what, how, who, method of calculation, when, how often, where, and to whom. The Torah restated constantly what the Torah demanded, and the tithe-sacrifice-priest system is no exception to this repetition.

There do not exist any verses in the New Testament tying the the Christian to the Israel-tithe. Specific directions were never referred to in the New Testament.

It is as though it had been deleted. Why? Because it has been deleted. There is no other explanation. The entire contract and law have been completely fulfilled by Jesus the Anointed One. Upon completion of any contract or law, no other action is necessary by any party.

The offering, however, is a different story. The definition of the offering is a theme regularly touched upon in the First and Second Testaments, and it has the exact same meaning in both Books.

If the Israel-tithe were the method chosen by God to finance His work, He certainly would have said so in laying down the ground rules. Money is very important. God would not have left it up to us to draft our own policy. Ignoring the fact that the written word has not been updated, the law has been unilaterally changed by man in claiming that the local church is the "storehouse" and that the pastor is the "priest".

It is apparent to the most inexperienced person in matters of the priesthood that a pastor (or any other servant for that matter) in no way shape or form performs the priests duties. Any map will tells us that the local Church is no where near *the* Temple Storehouse in Jerusalem. Any Hebrew educated in the Torah would not listen to these empty claims for more than half a second.

But moving along with the theme, let me make a common sense statement: it is unfathomable to believe that God would demand that those covered by the New Covenant follow such a far-reaching command without actually telling us what it might be in the New Testament.

The next paragraphs show the reasons why the Israel-tithe has been omitted out of the New Testament and is not an obligation for the Christian.

### *The Temple*

According to history recorded in Exodus 35:4-36:6, the tabernacle, a transportable temple, was built with offerings, not with the Israel-tithe. The tent of the meeting was the place where the priests met God during the sacrificial services. The services were to clean Israel of its sin committed against God.

*Exodus 35:5 'Take an offering for the LORD. **Let everyone who has a willing heart bring an offering to the LORD:***

Exodus 35:21 **Everyone whose heart stirred him to action and everyone whose spirit was willing came and brought the offering for the LORD for the work of the tent of meeting, for all its service, and for the holy garments. 22 They came, men and women alike, all who had willing hearts.**

Exodus 35:26 and all the women **whose heart stirred them to action** and who were skilled spun goats' hair.

Exodus 35:29 The Israelites brought a **freewill offering to the LORD, every man and woman whose heart was willing to bring materials for all the work that the LORD through Moses had commanded them to do.**

Exodus 36:2 Moses summoned Bezalel and Oholiab and **every skilled person in whom the LORD had put skill—everyone whose heart stirred him to volunteer to do the work,** 3 and they received from Moses all the offerings the Israelites had brought to do the work for the service of the sanctuary, and they still continued to bring him a freewill offering each morning.<sup>14</sup> So all the skilled people who were doing all the work on the sanctuary came from the work they were doing 5 and told Moses, "The people are bringing much more than is needed for the completion of the work which the LORD commanded us to do!"

Exodus 36:6 Moses instructed them to take his message throughout the camp, saying, "Let no man or woman do any more work for the offering for the sanctuary." **So the people were restrained from bringing any more. 7 Now the materials were more than enough for them to do all the work.**

In 1 Chronicles 29:3-19, the temple was built with offerings, not with the tithe. The temple was the house of God, set on the threshing floor on mount Moriyah (2 Chronicles 3:1). God chose Jerusalem as the city where His name should be forever; a place where the ark of the covenant could rest; see 1 Chronicles 28:2.

1 Chronicles 29:3 Now, to show my commitment to the temple of my God, **I donate my personal treasure** of gold and silver **to the temple of my God,** in addition to all that I have already supplied for this holy temple.

1 Chronicles 29:6 The leaders of the families, the leaders of the Israelite tribes, the commanders of units of a thousand and a hundred, and the supervisors of the king's work **contributed willingly.** 7 **They donated for the service of God's temple** 5,000 talents and ten thousand darics of gold, 10,000 talents of silver, 18,000 talents of bronze, and 100,000 talents of iron. 8 All who possessed precious stones **donated them** to the treasury of the LORD's temple, which was under the supervision of Jehiel the Gershonite. 9 The people were delighted with their **donations, for they contributed to the LORD with a willing attitude; King David was also very happy.**

Ezra 1:4 speaks again of offerings to build the house of God, not of Israel-tithes.

Ezra 1:4 Anyone who survives in any of those places where he is a resident foreigner must be helped by his neighbors with silver, gold, equipment, and animals, **along with voluntary offerings for the temple of God** which is in Jerusalem."

*Ezra 1:5 Then the leaders of Judah and Benjamin, along with the priests and the Levites—all those whose mind God had stirred - got ready to go up in order to build the temple of the LORD in Jerusalem. 6 All their neighbors assisted them with silver utensils, gold, equipment, animals, and expensive gifts, not to mention **all the voluntary offerings**.*

*Ezra 7:15 to bring silver and gold which the king and his advisers have **freely contributed to the God of Israel**, who resides in Jerusalem,*

The Church is the tent of the meeting and the temple. Ephesians 2:21-22 makes very clear that the Believer/Church is the building of the holy temple, and is being held together and built; to be a spiritual dwelling-place for God.

*Ephesians 2:21 In him the whole building, being joined together, grows into a holy temple in the Lord, 22 in whom you also are being built together into a dwelling place of God in the Spirit.*

*2 Corinthians 6:16 For we are the temple of the living God,*

Translating the Original Covenant model, we understand that the Church is built with offerings, not Israel-tithes. In addition to this, nothing in the New Covenant contradicts this pattern.

Returning to Exodus:

*Exodus 36:7 Now the materials were **more than enough** for them to do all the work (build the tabernacle).*

The free-will offering is **more than enough** to build God's temple. Since the free-will offering is more than enough, we don't need anything else! It is the highest form of disbelief that God cannot stir men and women to get the job done. We don't need any christianized-tithe, "give me your money and you will be blessed" or "give me your money otherwise you will be cursed" preaching. This is unnecessary and manipulative.

Also note that the people did not just give material, they also provided their talents. They *all* had an important role to play, not just a few certified ministers.

In conclusion we can say then that the Church, from the financial standpoint, cannot be funded with the Israel-tithe, but rather with the offering only.

See the following table:

<b>Building</b>	<b>Funding Mechanism</b>	<b>Scripture</b>
<b>Tabernacle</b>	Free-Will Offering	Exodus 35 & 36
<b>First Temple</b>	Free-Will Offering	1 Chronicles 29
<b>Second Temple</b>	Free-Will Offering	Ezra 1 & 7
<b>Church, as the Spiritual Temple</b>	Free-Will Offering	Ephesians 2:21 Philippians 4:15 Galatians 6:6 1 Corinthians 16:1-4 2 Corinthians 6:16 2 Corinthians 8 & 9

Noting that the tithe is agricultural produce, it would be quite odd to build the temple with the tithe. A temple built constructed with bananas and avocados would be an odd structure indeed. As silly as that is, it is just as silly to build the Church with eggs and beefsteak.

### *The Payee*

Never has any office described in Ephesians 4, nor has any other position named in the Bible held by mortal man, been substituted in lieu of the Levite priest; nor has God bestowed on or otherwise transferred to anyone the "Israel-tithe receiving rights" reserved for the Levite. No written modification exists. The only reference in the Second Covenant showing who the priest under the New Covenant may be unequivocally points to Jesus Christ the high priest (Hebrews 7). No one has the right to claim to be the high priest except for the Lord Jesus Christ.

Consider Ezra 2:62 and Nehemiah 7:64.

*Ezra 2:62 They searched for their records in the genealogical materials, but did not find them. They were therefore excluded from the priesthood.*

*Nehemiah 7:64 They searched for their records in the genealogical materials, but none were found. They were therefore excluded from the priesthood.*

Before a priesthood could be recognized by the returning remnant, the genealogical records were consulted to verify who could be a priest. Only, and I repeat only, descendents of Levi could be priests. This is a rule for the generations, with one, and only one, exception - Jesus Christ, where the change in the ruling is described in Hebrews. When the genealogical proof did not exist, those persons were not allowed to carry the priestly tasks. Obviously, they also were not allowed to receive the Israel-tithe either, for only the priests have this right.

**no genealogical records →**  
**→ not recognized as levite priest →**  
**→ not authorized to receive any tithe**

The next time one assumes the right of the tithe, ask him to present his genealogical records to prove his case; for this test has biblical precedent. If he cannot produce the documents, then he must be rejected as priest, as Ezra and Nehemiah also rejected those without proper documentation. However, as a non-priest, he has no right to lay claim to the Israel-tithe.

But being labelled a priest is not sufficient. He must fulfill the priestly services in the tent of meeting. Specifically this refers to the sacrificial rites performed *at that place* (Jerusalem) for the constant cleansing of sin committed by the house of Jacob against the covenant/tent of meeting.

**not performing sacrificial rites →**  
**→ not recognized as levite priest →**  
**→ not authorized to receive any tithe**

### *The Payer*

Never has the contract been modified to exchange the party "twelve land-owning tribes" with "Christian". There exists no verse in the Bible stating that anyone besides the twelve land-owning tribes must pay the Israel-tithe.

Enlightening is the fact that the non-Israeli people groups never paid a Israel-tithe. Nor do we have a single recorded instance of a prophet or priest complaining that the Philistines, Babylonians or the Egyptians were not contributing their fair share to the priesthood. This serves to prove a point - only the land-owning sons of Jacob were instructed to pay the tithe.

**not a citizen of the land owning tribe →**  
**→ not required to pay any tithe**

### *Payment for Priestly Services*

*Numbers 18:21 "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting."*

*Numbers 18:23 "It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it."*

Now one can easily understand the reasoning behind my choosing the term "Israel-tithe". The tithe paid for the priestly services cleansing **Israel** from its sin. No other group was cleansed of its sin by the Levite priests' work. A quick review of the priestly service is in order.

The following references define the priestly services:

- (1) Ex 13:1-16 introduces the sacrificial system to be a memorial to the strong hand of Adonai in leaving Egypt, forcing the Pharaoh to let His people go, in a distinct connection with the last plague.
- (2) Deuteronomy 26:1-15 declares the sacrificial/tithe system to be a testimony of having been set free from the bondage in Egypt and having received the promised land, with its produce.
- (3) Leviticus chapters 1-7, Numbers 1:47-53, Numbers chapter 4 & 18, Deuteronomy 18:1-8 give a general overview of the priestly services with the focus being sacrificial rites.
- (4) Leviticus 4:20, 4:26, 4:31, 4:35, 5:6, 5:10, 5:13, 5:16, 5:26, 7:7 qualify these rites as having the goal being the forgiveness of sin.
- (5) Leviticus 2:3, 2:10, 5:13, 6:9-11, 6:19-22, 7:6-10, 7:14-16, 7:31-36, Deuteronomy 14:27-29, 18:1 & 3 specify parts of sacrifices that are to be eaten by the sons of Aaron and the priests; while Leviticus 22:10-14 spells out who is permitted to eat of the sacrifices.

It should be very clear at this point that the tithe is agricultural produce, and that it is cooked by fire and then eaten. One cannot cook money, one cannot eat money.

One cannot separate the tithe and the reconciliation work of the priests. Either you have both, or you have neither. Without the services of the priests, there never would have been a tithe. That is to say, there is no tithe without the work of sacrifice; and there is no work of sacrifice without the tithe, as we shall see shortly.

**not performing sacrificial rites →  
→ not recognized as levite priest →  
→ not authorized to receive any tithe**

This truth concerning the "payment for services" concept is confirmed in 1 Corinthians 9:13 when we hear that those who worked in the temple were fed with the food brought to it for sacrifice; this law held whether the food came in the form of an offering or the tithe.

*1 Corinthians 9:13 Don't you know that those who serve in the temple eat food from the temple, and those who serve at the altar receive a part of the offerings?*

In light of the Better Covenant, the reasonable conclusion is that since the tithe was paid for these services rendered, and these services are no longer rendered, then the payment thereof is logically no longer necessary. Since when does God require me to pay for services that are neither needed, nor have been delivered? Altering "The Exchange" table from the section "**The Tithe, the Payment for Temple Services**" to take into account the work of the cross, we have:

**The Non-Exchange**

<b>No Tithe (10%) of Agricultural Farming Produce</b>	<b>↔</b>	<b>No Priestly Rituals at Temple</b>
<b>No Physical Food</b>	<b>↔</b>	<b>No Cleansing of Sin No Protection from Wrath</b>

It is quite evident looking at the table that the tithe is completely non-sensical in the New Testament. After the work of Jesus the Anointed, this service is no longer mandatory. For the Christian, all offences have been covered by the last Sacrifice, Jesus. After the work of the Cross, what man can claim to make sacrifices for me to make me righteous? And who can demand payment for such sacrifices?

*1 Corinthians 10:18 Look at the people of Israel. Are not those who eat the sacrifices partners in the altar?*

The fact that the priests eat the sacrifices at the alter is confirmed in the New Testament. Inherently confirmed in this is that the tithe is food, not money; priests do not eat money, but rather food. There is no reference indicating that the tithe was previously food, but now it is money.

*1 Corinthians 9:14 In the same way the Lord commanded those who proclaim the gospel to receive their living by the gospel.*

However, ministers of the gospel do work. In that work, they have a right to receive offerings; An offering is not a set amount like the tithe, but it can be money, or anything else of value to the minister.

*1 Corinthians 9:15 But I have not used any of these rights. And I am not writing these things so that something will be done for me. In fact, it would be better for me to die than-no one will deprive me of my reason for boasting!*

Paul, however, did not make use of this right. In contrast, the levites were *required* to receive the tithe.

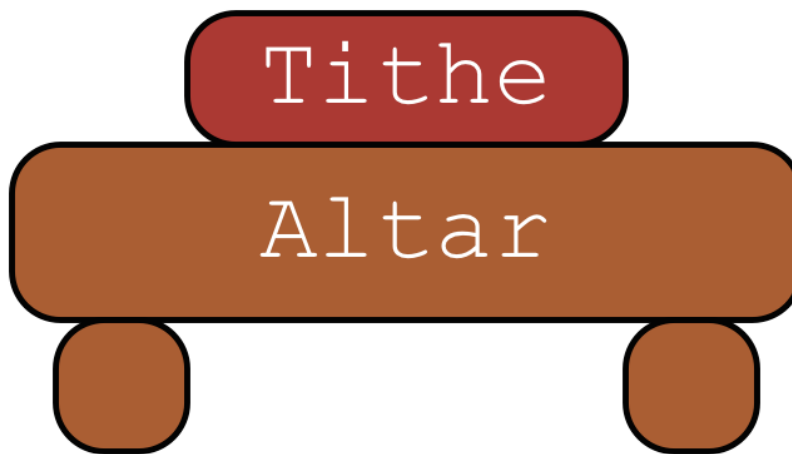
## *Hebrews Seven*

The greater part of the book of Hebrews deals with the priesthood in depth. The long and short of the story is that Jesus was the final and greatest priest; there is none greater, nor do any come after Him.

Since the services of the priest have been stopped, no payment is necessary.

### *The Sacrificial Material*

The sacrificial material used on the altar came from the tithe. Without the tithe, there exists no sacrifice; for there is then no material with which to perform the rites. If there exists no sacrifice, then there is no forgiveness of sins.



The prerequisite for a sacrifice is the payment of the tithe. The Israel-tithe must chronologically precede the sin-sacrifice.

Since Jesus Himself was the material that was sacrificed, He then must be the tithe as well. If He is the last and perfect sacrifice, then He must also be the last and perfect tithe.

### *The Perfect Tithe*

Even assuming that a priest could perfectly perform the action of the sacrifice, should the sacrifice material itself not be perfect, the whole ritual is futile. How does the blemished make the imperfect perfect?

The fact is, the sacrificial material presented at the temple was not perfect. However, Jesus was perfect. Jesus was the perfect tithe.



## The Last Tithe

A non-last tithe inherently means that it is not the last, but that a tithe comes after it. But to assume that there exists a succeeding tithe is to assume that the priestly services continue, which is to assume that Jesus did not cover all sins, which is to assume that Jesus is not the last sacrifice, which means that the Christian is lost, for he believes a lie.

### The Non-Exchange

---

No further  
Tithe  
Required



No further  
Cleansing of Sin or  
Protection from Wrath  
Required

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Since that is the case, tithing then is an act of unbelief; it testifies that Jesus did not finalize the salvation work.

### Sacrificed in Jerusalem

*2 Chronicles 11:16 Those among all the Israelite tribes who were determined to worship the LORD God of Israel followed them to **Jerusalem to sacrifice to the LORD God** of their ancestors.*

2 Chronicles 11:16 shows that the sacrifices & offerings were performed in Jerusalem. The Israel-tithes were brought to Jerusalem, from which the Lord's Portion was taken. Jesus was also sacrificed & offered in Jerusalem. See also 1 Kings 12:27, 2 Chronicles 32:12, Ezra 6:3, Ezra 7:17, Nehemiah 12:43, Isaiah 66:20, Jeremiah 17:26 and Zechariah 14:21.

*1 Kings 12:27 **If these people go up to offer sacrifices in the LORD's temple in Jerusalem, their loyalty could shift to their former master, King Rehoboam of Judah. They might kill me and return to King Rehoboam of Judah.***

*2 Chronicles 32:12 Hezekiah is the one who eliminated the LORD's high places and altars and then told Judah and Jerusalem, **"At one altar you must worship and offer sacrifices."***

*Ezra 6:3 In the first year of his reign, King Cyrus gave orders concerning the temple of God in Jerusalem: **'Let the temple be rebuilt as a place where sacrifices are offered.***

*Ezra 7:17 With this money you should be sure to purchase bulls, rams, and lambs, along with the appropriate meal offerings and libations. **You should bring them to the altar of the temple of your God which is in Jerusalem.***

*Nehemiah 12:43 And on that day **they offered great sacrifices and rejoiced, for God had given them great joy. The women and children also rejoiced. The rejoicing in Jerusalem** could be heard from far away.*

Isaiah 66:20 They will bring back all your countrymen from all the nations as an offering to the LORD. They will bring them on horses, in chariots, in wagons, on mules, and on camels **to my holy hill Jerusalem,**" says the LORD, "just as the Israelites bring offerings **to the LORD's temple** in ritually pure containers.

Jeremiah 17:26 Then people will come here from the towns in Judah, from the villages **surrounding Jerusalem,** from the territory of Benjamin, from the western foothills, from the southern hill country, and from the southern part of Judah. **They will come bringing offerings to the temple of the LORD: burnt offerings, sacrifices, grain offerings, and incense along with their thank offerings.**

The scriptures leaves no room for misinterpretation. Sacrifices are made in Jerusalem. This is why the tithe is brought there.

Now we understand why God explicitly demanded that the Israel-tithe be only brought to Jerusalem, for this is where the final perfect tithe was sacrificed.

As an aside we note that the tithe given as food for the priests according to historical accounts seems to have been delivered also to the cities in which the priests lived. This makes logical sense. Why send the food to Jerusalem, only to have it then carried to all the levitical cities? But the tithe used in the sacrifice was delivered specifically only to Jerusalem.

## Bread and Wine

Next we consider two details of the tithe: bread and wine.

### *The Lord's Portion*

Numbers 18:25-32 are very interesting verses. Here is described the Lord's Offering, also called the Lord's Portion. We notice these points. This Portion was given to the high priest.

*Numbers 18:25 The LORD spoke to Moses: 26 "You are to speak to the Levites, and you must tell them, 'When you receive from the Israelites the tithe that I have given you from them as your inheritance, then you are to offer up from it as a raised offering to the LORD **a tenth of the tithe.** 27 And your raised offering will be credited to you **as though it were grain from the threshing floor or as new wine from the winepress.** 28 Thus you are to offer up a raised offering to the LORD of all your tithes which you receive from the Israelites; and you must give the LORD's raised offering from it to Aaron the priest. 29 From all your gifts you must offer up every raised offering due the LORD, **from all the best of it, and the holiest part of it.'***

*Numbers 18:30 "Therefore you will say to them, 'When you offer up the best of it, then it will be credited to the Levites **as the product of the threshing floor and as the product of the winepress.** 31 And you may eat it in any place, you and your household, because **it is your wages for your service in the tent of meeting.** 32 And you will bear no sin concerning it when you offer up the best of it. And you must not profane the holy things of the Israelites, or else you will die.'"*

*Nehemiah 10:38 A priest of Aaron's line will be with the Levites when the Levites collect the tithes, and the Levites will **bring up a tenth of the tithes** to the temple of our God, to the storerooms of the treasury.*

Follow along our notes. The Lord's Portion is:

- (1) 10% of all the Israel-tithes received.
- (2) the best and the holiest part.
- (3) the firstborn, first fruits - Leviticus 27:26, Deuteronomy 12:17, Deuteronomy 14:23, Nehemiah 10:36.
- (4) to be considered to be the product of the winepress and the threshing floor. The product of both are completely and absolutely crushed.
- (5) eaten and considered holy.

This particular offering is without a doubt a foreshadowing of Jesus.

- (1) He is the top 10% of the top 10%; the top 1%.
- (2) He is the best of the best, the holiest of holy.
- (3) He is the first-born.
- (4) He is to be considered crushed through a process of threshing and pressing; which is a symbol of Christ's blood and body in the sacrificial act.
- (5) Think about the last supper - Jesus handed out wine (product of the winepress) and bread (product of the threshing floor) in "remembrance of me". Matthew 26:26-29, Mark 14:22-25, Luke

22:14-20. Jesus repeatedly stated that He was the bread of Life from heaven. Christians are commanded to eat of His flesh and drink His blood in remembrance of Him, and what He accomplished. The people (Levites and non-Levites) ate the tithe - that is the material brought to be crushed in a sacrifice rite.

The Israel-tithe and the Lord's portion (foreshadowing of Jesus' work) are integrally tied together. They are inseparable. Obviously, if the tithes are not paid, there is no Lord's portion. 10% of zero gives zero. The material (animal and plant) brought as the tithe was used in the Lord's portion calculation. This is a very important concept to understand: the TITHE was that object given to become the LORD'S PORTION; no tithe, no portion, no offering, no sacrifice.

The high priest took part in the Lord's Supper.

Either we have the Lord's portion and the tithe, or we have neither. It is irrational to allege we could have one, but not the other.

What does this mean that material used in the Lord's Offering was actually the tithe? Answer - if Jesus is the ultimate perfect and final Lord's Portion, then Jesus is at the same time the ultimate perfect and final tithe.

Jesus fulfilled the law on both sides of the contract, coming and going. It is impossible for Jesus to be the final sacrifice without first becoming the final tithe, for the deliverance of the tithe always precedes the performed sacrifice.

### The Lord's Supper

*Matthew 26:26 While they were eating, Jesus took **bread**, and after giving thanks he broke it, gave it to his disciples, and said, "Take, eat, **this is my body**." 27 And after taking the **cup** and giving thanks, he gave it to them, saying, "Drink from it, all of you, 28 for **this is my blood, the blood of the covenant**, that is poured out for many for the **forgiveness of sins**. 29 I tell you, from now on I will not drink of this **fruit** of the vine until that day when I drink it new with you in my Father's kingdom."*

Jesus is giving a clear reference to the tithe and the Lord's portion. We have bread and body, wine and blood, the covenant, fruit and the forgiveness of sin. The new covenant is based upon the original covenant. Establishing the new covenant requires that the original covenant is fulfilled, which means, the rituals and the associated tithe have ceased.

### Melchizedek king of Salem

*Genesis 14:18 Melchizedek king of Salem brought out bread and wine. (Now he was the priest of the Most High God.)*

*Hebrews 7:3 There is no record of his father, mother, ancestry, birth or death; rather, like the Son of God, he continues as a priest for all time.*

Here we see the Son of God, the Great High Priest, brings only two things with him: bread and wine. Jesus was the first and the last priest, and both times He came with bread and wine. What began with Melchizedek ended with Jesus at the cross.

### Jesus, the Tithe

If that were not enough, God tells himself He is the tithe.

*Numbers 18:20* The LORD spoke to Aaron (Levite High Priest), "You will have no inheritance in their land, nor will you have any portion of property among them - **I am your portion and your inheritance** among the Israelites.

*Numbers 18:24* But I have given to the Levites **for an inheritance the tithes** of the Israelites that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance."

*Deuteronomy 18:3* the **LORD alone is their inheritance**, just as he had told them.

If the tithe is the inheritance and the inheritance is the Lord, then the tithe is the Lord.

*Revelation 1:8* "I am the Alpha and the Omega," says the Lord God - the one who is, and who was, and who is still to come - the All-powerful!

*Revelation 22:13* I (Jesus) am the Alpha and the Omega, the first and the last, the beginning and the end!)

Since the Lord is Jesus, then Jesus is the tithe. The Bereans agree with scripture that Jesus is the tithe. Using the most basic of math skills, we note:

#### Mathematical Logic

if	Jesus = Lord = Inheritance = Tithe	is true
then	Jesus = Tithe	is true

### Agriculture

*Leviticus 27:30-32* Any tithe **of the land, from the grain of the land or from the fruit of the trees**, belongs to the LORD; it is holy to the LORD. ... All the tithe **of herd or flock, everything which passes under the rod**, the tenth one will be holy to the LORD.

*Deuteronomy 14:22* You must be certain to tithe all the produce of your seed that comes **from the field** year after year. 23 In the presence of the LORD your God you must eat from the tithe **of your grain, your new wine, your olive oil, and the firstborn of your herds and flocks** in the place he chooses to locate his name, so that you may learn to revere the LORD your God always.

The Bible limits the basis for the calculation of the tithe to agricultural produce - the first fruits of animals and plants. It is important to note that the basis for calculation was never expanded to include anything besides this.

The result of sin is death. The idea was to be burned in the minds of the Israelites that sin was paid for with death. Even though the tainted Jew deserved to die, the priest killed livestock in their stead.

But the prerequisite of dying is to be alive. And only living things are alive - such as (and read this carefully) agricultural products. Money is not alive and therefore cannot die. Tithing money does not fulfill the law - it totally misses the point of the priestly services. God did not develop the first "fruits" calculation method at some simple whim, but under careful consideration.

### The Feedback Loop

The 10% on agricultural produce as a fee is very strange when one first approaches it. Usually, services are priced at a flat fee, not on the income of the one receiving the services.

The farmer who earns little pays little, the priest then eats little and works little. For the rich farmer, change out the word "little" and replace it with "much". But the sins of both are forgiven, regardless of how much work the priest does. Seems unfair.

But we remark that the priests were responsible for keeping the Hebrews educated in the way they should walk - that is keep them from breaking covenant. The priests were also responsible for cleansing the sins committed. God promised (agricultural) blessing should the covenant be held, and (agricultural) curses if not. The tithe provided a feedback loop as to how the priests were doing. Whether the harvest was good or bad, they had the proof on the altar.

### The Price

*1 Corinthians 6:19a The fact is, you don't belong to yourselves; for you were **bought at a price**.*

*1 Corinthians 7:23 You were **bought at a price**, so do not become slaves of other human beings.*

*1 Peter 1:18-19 You should be aware that the **ransom paid** to free you from the worthless way of life which your fathers passed on to you did not consist of anything perishable like silver or gold; on the contrary, it was the **costly** bloody sacrificial death of the Messiah, as of a lamb without defect or spot.*

Notice that the price paid was not money, but a Body. The tithe was not money!

What does it mean that we were bought with a price? We have the simple metaphorical picture that the price alludes to the pain and suffering at the cross. But there is a more direct interpretation available.

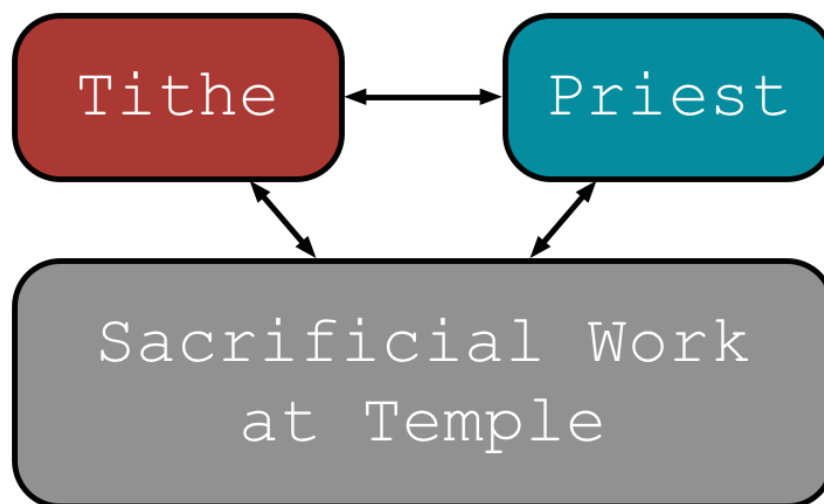
The context of the noted verses concern themselves with the redemptive work of Jesus, our High Priest. This work was foreshadowed by the Levites' work at the tent of meeting for the cleansing of sin. As the reader might rightly suspect, I bring up the fact that this particular service had an associated cost - that was the Israel-tithe.

Notice that the verb tense in the Bible text is in the past form. The work of Jesus *has been paid* already. This requires then that the tithe payment has been delivered. It is therefore an affront to God when we attempt to pay a tithe after God has already paid it for us. Either we accept salvation as a gift, or we try to work for it. Salvation is not by works, but by grace.

### Priest, Sacrifice, Tithe

This is one of the core concepts to understand when studying the tithe.

- There is no sacrifice without the tithe; what is the priest to sacrifice without the tithe?
- There is no sacrifice without the priest; who is authorized to perform the sacrifice if not the priest?
- There is no priest without the tithe; how does the priest perform his ritual work without the tithe?
- There is no priest without the sacrifice; what other work does a priest do but sacrifice?
- There is no tithe without the priest; who is authorized to accept the tithe if not the priest according to the law?
- There is no tithe without the sacrifice; what are we going to do with the tithe if not sacrifice it according to the law?



The pivot point of this research is this: the priest, the sacrifice and the tithe are an inseparable unit. This requires then: Jesus is the last and perfect High Priest, the last and perfect sacrifice and the last and perfect tithe. There are no more High Priests, there are no more sacrifices and there are no more tithes.

### *Financial verses*

*Galatians 6:6 But whoever is being instructed in the Word should share all the good things he has with his instructor.*

This is likely the most direct statement in the New Testament making a connection between the work of a servant and financial support stemming from those receiving the services. The basis of this argumentation is found in many locations in the Bible - those who work have the right to be reimbursed. See also Romans 13 in referencing paying taxes for the efforts invested by authorities. The obligation tithe is based upon this same idea.

Remark, however, that the author of Galatians did not set any price or calculation method, even though he must have been well versed in the tithe. Why not? We could theorize many answers - and some of them may even be correct. But we only know that 10% of income has not been set as payment for services.

The truth is, the reason a 10% is not required is because the priestly services covering our sin is no longer necessary. Those who do tithe rob the Gospel of its power unto salvation. The christianized-tithe is salvation by paying for it. The tither does not understand God's grace and has fallen into legalism and works.

There is the superstition that the tithe was part of the first Church. We will examine this more closely with the Bible itself. It would be difficult to find something further from the truth.

In proceeding with this section we simply look at the verses pertaining to financing the Kingdom. We acutely observe that if the tithe were part and parcel of the New Covenant, it would undoubtedly be referred to. Since it is not, one must surmise that the tithe has no place in the Church. But not only this, some scriptures actually infer that there is no tithe for the Christian. Therefore we can say then that alleging a tithe for the Christian from the New Testament view point is corrupt.

*Acts 24:17 After an absence of several years, I (Paul) came to Jerusalem to bring a charitable gift to my nation and to offer sacrifices.*

Paul, if the tithe had been a requirement, would have undoubtedly paid it after having been gone for several years. But he did not. He only brought a *sacrificial* gift; a gift to Jerusalem no less, where the tithe is ordered to be delivered!



*Acts 15:28-29 For it seemed best to the Holy Spirit and to us not to place any greater burden on you than these necessary rules: 29 that you abstain from meat that has been sacrificed to idols and from blood and from what has been strangled and from sexual immorality. If you keep yourselves from doing these things, you will do well. Farewell.*

This text is the result of the council to determine the most important laws for the gentiles. If the elders of Jerusalem and the apostles who personally knew Jesus thought the tithe were even 10% as important as today's preachers would have us believe, it certainly would have been listed here.

*Acts 5:4a Before you sold it, the property was yours; and after you sold it, the money was yours to use as you pleased.*

A tithe of "first fruits" of the income (or increase) was not claimed, but rather the exact opposite! "The income is yours to do as you please"! And this from the mouth of Peter the Apostle!

*Philippians 4:18-19 I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God. And my God will meet all your needs according to his glorious riches in Christ Jesus.*

The author of Philippians has received *only* an offering, but at the same time declares that the payment is received in **full**, without any tithe.

*1 Corinthians 16:2 On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made.*

Even though the collecting of funds in reference to the *timing* and the *amount* is specified, no tithe is mentioned.

*2 Corinthians 8:8 I am **not** issuing an order; rather, I am testing the genuineness of your love against the diligence of others.*

*2 Corinthians 8:10-11 So here is my opinion on this matter: It is to your advantage, since you made a good start last year both in your giving and your desire to give, to finish what you started, so that just as you wanted to do it eagerly, you can also complete it **according to your means**.*

Speaking of the giving of finances, the author specifically indicates he is **not** issuing an order. But the tithe described in the Old Covenant occurs *only* as an order. The financing discussed cannot be the tithe. He implicitly excludes the tithe.

To be sure, Paul also argues to give *according to our means*, not *according to the tithe*.

*2 Corinthians 9:12 This service that you perform is not only supplying the **needs of God's people** ... and for your generosity in sharing with them and with everyone else.*

Nowhere here, or anywhere else, exists a historical account of money being paid for priestly services. The only mentioning of finances in the Bible are connected to meeting the **needs** of God's people.

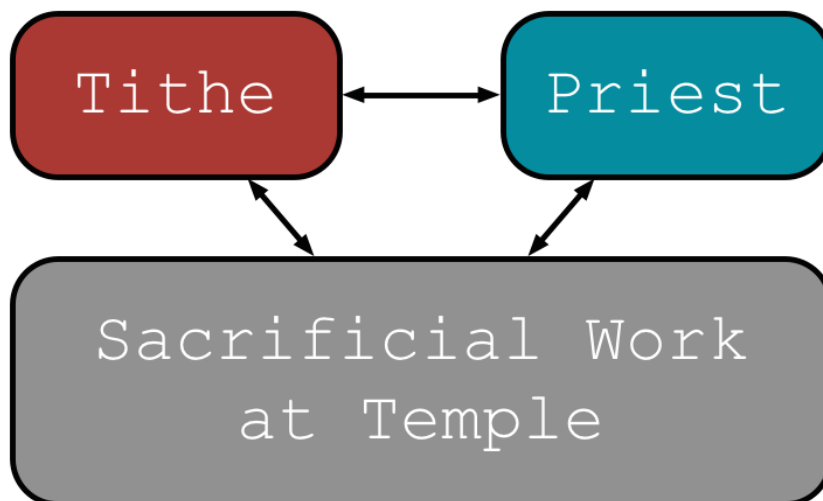
In all instances, the opportunity to insert the word "tithe" is greater than can be resisted, and in some instances even compulsory, provided the tithe were an obligation for those under the New Covenant. If the tithe were a command for the Christian, it would seem necessary that it would be stated in at least one of these verses, or in any of the others pertaining to financing God's Kingdom.

Consider the fact that the authors of the New Testament were keenly aware of the need of finances. It seems preposterous to assume that the tithe is for the Christian when confronted with the undeniable fact that the Apostles failed to tell anyone about it, even though it would have come in quite handy. Think about it. If the Church of city XYZ was in need of funds, which certainly occurred, why did the Apostles and Elders not simply demand the tithe? Then they would not have to wait for the sheep to get around to giving as their hearts desired.

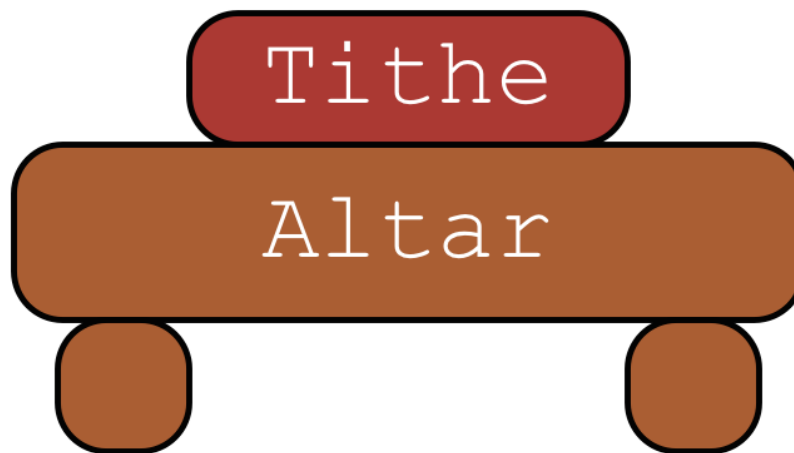
Moreover, the statements made by the Apostles are technically falsehoods, *if* the Christian is bound by the tithe. Their assertions innately and tacitly reason that the tithe is not obligatory for Christians.

### *The Last and Perfect*

Just as the Levite could not perform the perfect sacrifice, nor could the Israelite deliver the perfect tithe. This truth is self-evident. In His wisdom, God provided both the tithe and the sacrifice in Jerusalem, and indeed at the same time. *Jesus was the last sacrifice, performed the last sacrifice, and was the last tithe.*



If one claims that Jesus did not fulfill the law of the tithe, then he also claims that Jesus did not fulfill the law of the sacrifice; for the one precedes the other. The truth is, God paid the tithe for us in the body of Jesus.



### *Of Wrath*

*Numbers 18:5 You will be responsible for the care of the sanctuary and the care of the altar, **so that there will be no more wrath on the Israelites.***

We have not touched on this much, but it bears highlighting. Jesus saved us from sin, and also from the consequence of sin, namely the wrath of God.

*Deuteronomy 29:28 So the LORD has uprooted them from their land in anger, wrath, and great rage and has deported them to another land, as is clear today."*

The earthly deportation out of the earthly kingdom to slavery and bondage is a foreshadowing of the spiritual deportation from God's Kingdom to the lake of fire.

*Ezra 7:23 Everything that the God of heaven has required should be precisely done **for the temple of the God of heaven. Why should there be wrath against the empire of the king and his sons?***

*Romans 5:9 Much more then, because we have now been declared righteous by his blood, **we will be saved through him from God's wrath.***

*1 Thessalonians 5:9 For **God did not destine us for wrath** but for gaining salvation through our Lord Jesus Christ.*

*Revelation 6:16 They said to the mountains and to the rocks, "Fall on us and hide us from the face of the one who is seated on the throne and from the wrath of the Lamb, 17 **because the great day of their wrath has come, and who is able to withstand it?"***

The earthly wrath is about to begin. But there is more wrath to come.

Revelation 14:10 that person will also drink of the wine of God's anger that has been mixed undiluted in **the cup of his wrath**, and he will be tortured with fire and sulfur in front of the holy angels and in front of the Lamb.

Revelation 14:19 So the angel swung his sickle over the earth and gathered the grapes from the vineyard of the earth and tossed them into the great **winepress of the wrath** of God.

We have seen the winepress before in relation to the tithe, have we not? Wrath, tithe, sacrifice, the cross: it is all tied together.

The tithe of Numbers 18 looked ahead towards the final day of wrath, where the disobedient are tortured in front of the Lamb.

The point is: putting a monetary figure on the grace God has given us in Jesus to avoid being tortured with fire and sulfur for all eternity comes across as cheap. It is, quite frankly, an offense. God and Jesus paid this cost in full; we have no way of paying this cost. It is literally insane crazy to even consider it for a moment.

The church has turned the tithe into money, and is self-works and self-righteousness. The tithe has nothing to do with money, or paying our own way into heave, but has everything to do with God's plan of grace to protect us from His eternal wrath.

### *Of Hypocrisy, Pharisees and Unbelief*

The christianized-tithe is hypocritical and pharisaical. Either practice the whole tithe law, with priests and temples and sacrifices and all, or practice none of it. Taking part and leaving part is hypocritical. Jesus spoke softly with some. But with the hypocritical and pharisaical he spoke harshly. The hypocrites and pharisees manipulate the law to put extra weight on the sheep, and shear the sheep for their own profit.

There can be no discussion that the tithe collectors are preaching the christianized-tithe to their own benefit. You have less money, they have more. Period.

The christianized tithe is also of unbelief (lack of faith). Those that practice it do not trust that God knows what he is doing in the tithe law, and that God does not know what he is doing when He instituted the free-will offering only for the Temples and the Church.

According to the christianized-tithe teachers, God is simply not smart enough to know how to fund His own works.

## The Challenge

The challenge for those believing the "christianized-tithe" obligation is to show in the Bible where - directly or indirectly - the Christian is commanded to provide a prescribed percentage of a certain type of income to a named group in a defined rhythm at an approved location for a clear purpose. This task is insurmountable and cannot be accomplished.

He must also show that Jesus did not clean away sin, and that only his ceremonial services (those of the tithe collector) can justify me. Or alternatively show that the tithe is not inherently connected with the priestly services.

As an almost final point to the reader in order to tie all this information down, when one accuses you of being indebted by the tithe, the following questions are helpful to sort out what response is correct. We start by noting he is either speaking of the Israel-tithe or the grammatical tithe - there are no other options.

If he is speaking of the Israel-tithe, ask yourself if he is a priest, a Levite, does not own land, and whether he makes sacrifices for covering your sins as described in all facets of the book of the law given by Moses. Ask to see the sacrificial altar and the geneological proof that he is a Levite. If yes, then provide the tithe as described in all facets of the book of the law given by Moses, but do consider becoming a Christian, for then you can put all this ritual behind you. If not, he has no God-given right to require any tithe from you.

If he is speaking of the grammatical tithe as a gift according to the examples provided by Abram and Jacob - that is submitting an offering amounting to 10% of a predefined sum - then he is trying to prescribe an amount of offering for you *although* God says you should decide in your heart what you should give. Nowhere does the bible say that we should give as someone else has determined in their heart for us to give - I repeat nowhere, for this is not an offering or a gift. And certainly, we should not give according to the wishes of the would-be receiver of said gift.

It must be said, however, there is nothing wrong with someone suggesting that one give 10% of one's income to God, any more than it would be wrong to suggest 5% or 15%. On any particular case, an outsider cannot effectively argue one way or the other, which of the three numbers would be appropriate. Truly, some other percentage could just as well be correct, or perhaps even a flat sum (not calculated as a percentage of income) offer may be the best course of action. In the end, only the giver has the right to determine what he shall give, to whom and when.

One must, therefore, discern whether one is emotionally coercing you to give a sum or not. The bottom line is that you have to decide for yourself how you will present what to God. On that final judgment day, you will provide an account, and indeed all by yourself. The

suggestions of others, regardless of their greatness, do not carry weight as to whether your offering survives the fire or not. And this has eternal importance.

The tithe obligation and being a Christian are two irreconcilable ideas. The tithe was payment for sacrifice services that solved the sin problem. The Christian believes that Christ solved the sin problem once and for all, and that no more sacrifice is required.

There exist two possible rational alternatives to solving the sin problem.

- (1) The priests perform ritual activities to cleanse you of your sin, whose activities are paid for with the tithe. You must be an Israelite, and the Temple must be built, for this solution to work.
- (2) God paid the last and perfect tithe in Jesus, who was the last and perfect high priest, and offered Himself as a last and perfect sacrifice.

Therefore, it is highly irrational to claim, "Jesus has for ever solved my sin problem, and therefore I must pay for services in order to solve my sin problem". Either you have a sin problem, or you do not. If one believes in paying the tithe, then de facto one concludes that Jesus was not the final sacrifice and final solution. This is the teaching of the anti-christ, for it steers man away from the true Answer.

In any case, if I must pay for His services for my salvation, then this teaching requires that my salvation can be bought. What price is high enough for the service Jesus delivered? Are we now selling the gift of salvation?

Should one claim that there exist other reasons for contributing the tithe besides paying for priestly services covering sin, then one goes beyond what the Bible teaches, which is likewise irrational for a Christian. Either you accept what the Holy Spirit has authored in the Bible concerning the tithe, or you do not. And when one goes beyond the Truth, one should not be surprised to find that he has walked into the lie; and truth be told, a very *expensive* lie.

We have already shown this in text form above, but here we perform a 1 to 1 comparison of the Bible defined tithe and the christianized-tithe. It shall be painfully clear even after a fainting glance that the christianized-tithe has nothing whatsoever to do with Truth.

<b>Bible Tithe</b>	<b>Issue</b>	<b>Christianized-Tithe</b>
given in lieu of land inheritance, and as payment for priestly services	<b>Reason for</b>	fund Church activities (however one might define "activities")
agricultural products grown in Israel	<b>Calculation Basis</b>	all forms of income regardless of location or source
non-levitical Israelite	<b>Payer</b>	all christians
Levite Israelite - with documented blood line as true son of Aaron	<b>Payee</b>	pastor
Jerusalem	<b>Location of payment</b>	local "church"
agricultural products	<b>Payment material</b>	cash
Every 3 years	<b>Payment cycle</b>	Every paycheck
Payment for sacrificial services for the cleansing of sin at the tent of meeting	<b>Justification</b>	"Because the Bible commands us to"
Sacrificed on the alter for the remission of sins, nourishment for the priests, welfare services	<b>Usage</b>	"pastor" salary, "church" buildings, "church" administration effort...

Take careful notice of the undeniable fact that the left column is backed with chapter and verse, while the right column is devoid of them.

It is not simply that the Christian is not obligated to pay a tithe. This view is too simplistic and does not get to the heart of the matter. Tithing is an action that makes a statement. The statement of paying or receiving a tithe is the following: Jesus Christ is not the last sacrifice, He is not the perfect sacrifice, He does not relieve me of my sin problem. It should be clear to every Christian, that any such statements, per word or per action, must be avoided.

## ***For Pastors***

We understand that pastors have grown up believing, teaching and likely practicing the tithe. In their minds, their income, and the income of the church, depends on it.

When confronted with the opposing view, they are in a difficult spot. Imagine someone who is 45 years old, has a ministry degree, and suddenly becomes aware that collecting the tithe is in the literal sense stealing.

What happens if he tells the congregation that the tithe is no longer in force? What will the regional directors, who are eyeing the bank statements, say. Will the tithe reformation cause other ministers to dump the tithe as well? To eradicate the danger, will the pastor be removed from office? What job will he get at 45 holding a minister's degree? What will the wife think? Will the children finish college?

Let us assume that the regional directors either don't exist, or don't remove the pastor from office. What if the congregation does not put as much in the offering plate as they used to? How will salaries and mortgages be paid?

The easy way out is to adhere to a pseudo-tithe: it will be unenforced, but the "christians ought to give 10%" because it is a "biblical number", or a "biblical principle". Understandable, but unethical.

This is a rude awaking if there ever was one.

Worse, does the pastor start to think about the fact that the church system, as he has lived it, requires the tithe to exist. And if the tithe is a fraud, the church system requiring it must also be a fraud. He realizes he has been building with wood, hay and stubble. That has eternal consequences.

In talking with pastors, one senses they are under pressure to get the member numbers up so that the finances are in order. At this point, the pastor becomes a service provider, and the sheep the customers. And if the customers don't get what they want to hear, they will go find another service provider who will deliver. The pastor is under extreme pressure to soften the Word of the Lord.

Is the pastor free to tell the daughter of the largest donator in the church to stop wearing mini-skirts?

The temptation to compromise becomes a necessity, until one is willing to put his own source of income at risk. Mammon has a way of causing all sorts of problems.

The problem is great, too great for me to provide a pat answer. It may sound trite, but one can only go to the Father, ask forgiveness, direction, seek after his Kingdom, and expect a rough ride to the other side. I do believe that those who seek Him will find Him. He is the God of second chances; third and fourth for some of us, me included.



However, if one does throw the tithe overboard, who knows: maybe the people will be free, free to give like the people did in Exodus 35 and 36: they gave so much the command had to be given to stop giving!

One thing is true. Once driving in the tithe is no longer the primary focus of our attention, the church gathering will change, and change for the better.

My heart goes out to those who have found out late in the game that they have been duped.

## ***Tithe Teachings Analysis***

I first did not want to post these thoughts, for they are inherently negative in that false teachings are exposed. Those who propagate them look bad, not to mention silly, and sometimes even deceitful. But I have encountered a problem. When readers are confronted with two teachings which "prove" two mutually exclusive conclusions, while at the same time no logical inconsistency can be found in either, one is left with a coin toss to make a decision.

It is not my desire to leave readers "hanging", nor to put 10% of their income at the mercy of a coin toss. So I feel obliged to write about standard tithe teachings and show where they run aground.

Certainly I cannot do this without running the risk of being accused of setting up straw men. This may even be the case, but unavoidable. It is impossible for me to list and handle all the different variations of the standard tithe teachings. Therefore, I have tried to generalize as much as possible, attempting to bring to the forefront the core of the standard tithe teaching without the tapestry.

In my various discussions about the tithe with those of a different persuasion, I have discovered that most (all?) are lead astray on only a few points.

- (1) refusal to acknowledge that every "tithe" is not necessarily the commanded tithe rendered through Moses.
- (2) refusal to acknowledge that the offering and the tithe are mutually exclusive: one is a command, one is free-will.
- (3) refusal to acknowledge the authority of the verses dealing with the tithe in Leviticus, Numbers and Deuteronomy above the words of modern living tithe teachers, or creeds of modern denominations.
- (4) the refusal to acknowledge that the verses in Leviticus, Numbers and Deuteronomy have not been altered, changed or cancelled.
- (5) the refusal to acknowledge that the tithe, the sacrificial services and the priests are inseparable.

Once the above are cleared, the arguments attempting to persuade the Christian to hand over 4 years of his life vanish.

The standard tithe teachings attempts to persuade us that the commanded tithe given by Moses is applicable to the Christian. Each attempt will be handled.

### *Faulty Methods*

To understand better how and why the tithe teachers go astray on this topic, I list the 6 main types of tithe passages in the bible in order of importance.

- (1) The reason God instigated the tithe.

- (2) Who has the duty for paying the tithe and who has the right to receive the tithe. (What are the prerequisites to having the duties or rights of the tithe?)
- (3) Where, when and how often to pay for the tithe; and how to calculate paying the tithe.
- (4) Blessings and curses surrounding the tithe.
- (5) The command to do it.

The standard tithe teacher only covers (4) and (5), but completely ignores (1) through (3). These are conveniently excluded from all discussion. After calling to attention all verses pertaining to the tithe to those who want me to pay 10% of my income to another, I have been faulted for studying the issue too deeply!

Should the scripture concerning (1) through (3) be considered, it emerges as blatant that the tithe payment is not an obligation for the Christian. For this reason the verses pertaining to (1) through (3) are not found in "Finances for the Christian" books.

### Funding Church Activities

Many ideas are proposed for the reason for the christianized-tithe, and what it funds. The vast majority of the christianized-tithe money goes to:

- (1) paying for the pastor's salary
- (2) renting, constructing and maintaining facilities

There is no reference in the Bible indicating that the tithe is to fund any Church activity, much less pay for a pastor's salary or to fund the construction of a facility.

The Bible according to tithe collectors:

*"Dear Church of Philippi, thank you for paying the tithe. The funds went a long way in funding our new Church building".*

or

*"The Church in Macedonia has been faithfully paying the tithe, which has allowed them to salary all of their pastors, and most of their almost-pastors, sometimes known as co-pastors.*

Go look. You will not find it. As a matter of fact, you will not identify anything remotely similar. Think of how much cash is soaked up in salaries and buildings. What if that money was put to Kingdom work, Kingdom work having chapter and verse to back it up?

Since we know from scripture that the tithe was never meant by God to fund Church activities, we know then that the tithe is funding something other than Church activities. *Read that sentence again.*

This means that the tithe is wasted finances.

When properly living out the Church, the concept of the christianized-tithe is as foreign as a christianized-animal sacrifice. The early Church took place in peoples houses and were run like this:

*Romans 12:6 And **we** have different gifts according to the grace **given to us***

*1 Corinthians 12:7 **To each person** the manifestation of the Spirit is given for the benefit of all.*

*1 Corinthians 14:26 What should you do then, brothers and sisters? When you come together, **each one** has a song, has a lesson, has a revelation, has a tongue, has an interpretation. Let all these things be done for the strengthening of the church.*

*Colossians 3:16 Let the word of Christ dwell in you richly, teaching and **exhorting one another** with all wisdom, singing psalms, hymns, and spiritual songs, all with grace in your hearts to God.*

*Ephesians 4:7 But **to each one of us** grace was given according to the measure of the gift of Christ. ... 11 It was he who gave some as apostles, some as prophets, some as evangelists, and some as pastors and teachers, 12 to equip the saints for the work of ministry, that is, to build up the body of Christ,*

*Ephesians 5:19 (each one should be) speaking **to one another** in psalms, hymns, and spiritual songs, singing and making music in your hearts to the Lord, 20 always giving thanks to God the Father for each other in the name of our Lord Jesus Christ, 21 and **submitting to one another** out of reverence for Christ.*

The point of these verses is that *all* who come together have *something to give*. The "church service" is not dominated by one person. Consider the real Church - as described above - where every single person has input. The closest the reader has likely come to the real Church would be an independent Bible study meeting at the host's private house. Would it ever occur to anyone to chose one person in the group as the designated tithe receiver? Of course not.

We are simply highlighting that when Church is manifested as it should, the concept of a christianized-tithe vanishes to nothingness. Only in a pseudo-church dominated by paid staff does the tithe have any hope of being taken seriously.

The fact that most cannot imagine a church without the tithe shows how far we have drifted from what the real Church is. The real Church has no need of any tithe. It operates solely on the free-will offering principle.

And this is likely *the* take-away from this document: not only do we need a fresh revelation on the tithe, we also need a fresh revelation on the bonafide Church. The Church will never reach its goals (set by God) in becoming mature and effective outside of running the meetings as described above. The result of the professional staff run church is weakness and immaturity.

Now, consider how many tithe-feed organizations there are. Consider how many would cease to exist if the tithe disappeared. By logic, those that disappear are not from God. Individuals that have an interest in keeping these organizations afloat with other people's money are building their own kingdoms.

*1 Corinthians 3:12 If anyone builds on the foundation with gold, silver, precious stones, wood, hay, or straw ...*

That which glitters in man's eyes may only be straw in God's fire. Those who are "investing" their hard-earned money into hay will live to regret it. But the Bereans are doing this:

*Revelation 3:18 take my advice and buy gold from me refined by fire so you can become rich!*

We hope the reader is carefully weighing what he does with his resources, resources that belong to God anyway. Now may be a good time to ask what God thinks are worthwhile causes. Study the Word. Find chapter and verse. Dwell on that. Then you will be able to prove what God's will is. I have also written a document on giving. The reader is encouraged to study that.

*Romans 12:1 Therefore I exhort you, brothers and sisters, by the mercies of God, to present your bodies as a (free-will) sacrifice - alive, holy, and pleasing to God - which is your reasonable service. 2 Do not be conformed to this present world, but **be transformed by the renewing of your mind** (with chapter and verse), **so that you may test and approve what is the will of God-what is good and well-pleasing and perfect** (know where to invest).*

By all means, invest in God's Kingdom. Just be aware that not all activities labelled "Church" are in fact of the Church of Jesus Christ. The responsibility is on us to discern what is gold and what is stubble.

Leaders and sheep alike should have the faith to believe that God knows what he is doing in terms of financing His work when he gave us the free-will offering. Adding the tithe to God's plan is an act of fear, unbelief and disobedience.

### Purchasing Blessings

Certainly one of the most used methods for driving in the tithe is promising blessings to the giver.

*Malachi 3:10 "Bring the entire tithe into the storehouse so that there may be food in my temple. Test me in this matter," says the LORD who rules over all, "to **see if I will not open for you the windows of heaven and pour out for you a blessing until there is no room for it all.***

The preacher forgets to mention that the storehouse is in Jerusalem and is meant for the Levite Priests only. He also forgets to mention that God is speaking to the the Israelite land-owners. But, overlooking the inconvenient details, the promises of untold blessings straight from the windows of heaven causeth the money plate to runneth over. However:

*Acts 8:18 Now Simon, when he saw that the Spirit was given through the laying on of the apostles' hands, offered them money, 19 saying, "Give me this power too, so that everyone I place my hands on may receive the Holy Spirit." 20 But Peter said to him, "**May your silver perish with you, because you thought you could acquire God's gift with money!** 21 You have no share or part in this matter **because your heart is not right** before God! 22 Therefore repent of this wickedness of yours, and pray to the Lord that he may perhaps forgive you for the **intent of your heart.***

That story should be sobering for anyone wishing to purchase God's gifts. How far have we fallen to go along with this nonsense. The concept that a blessing can be bought shows that the "buyer's heart" is not right. And because his heart is not right, he falls for tricks like this.

The embarrassing truth is, these "blessing sellers" have no blessing to sell in the first place! It is a lie. Don't believe it.

Please pay attention, This is the crux of their argument:

**the "blessing sellers" have artificially inserted themselves between you and what God has for you, and then teach that you can only have what God has for you if and only if you give him your money.**

**A variation of this is when the "blessing seller" claims that if you give him money, he will then be transferred in a position to pray financial blessings over your life.**

**If the blessing seller can get you to believe that he holds the key to your financial well being, he can get you do to whatever he wants, including giving him 10%, and more, of your income.**

Once you understand the trick, you will not so easily fall for it. You will also burn with a righteous anger against those who sheer the sheep.

*Ezekiel 34:1 The word of the LORD came to me: 2 "Son of man, prophesy against the shepherds of Israel; prophesy, and say to them - to the shepherds: 'This is what the sovereign LORD says: **Woe to the shepherds of Israel who have been feeding themselves!** Should not shepherds feed the flock?*

*Ezekiel 34:10 This is what the sovereign LORD says: Look, I am against the shepherds, and I will demand my sheep from their hand. I will no longer let them be shepherds; the shepherds will not feed themselves anymore. **I will rescue my sheep from their mouth, so that they will no longer be food for them.***

*Ezekiel 34:19 As for my sheep, they must eat what you trampled with your feet, and drink what you have muddied with your feet!*

The result of the christianized-tithe is the fleecing of the sheep. The false shepherds are feeding themselves. And the sheep enjoy it.

*2 Corinthians 11:20 For you put up with it if someone makes slaves of you, if someone exploits you, if someone takes advantage of you, if someone behaves arrogantly toward you, if someone strikes you in the face.*

Taking 10% and more of your income via sophistry is literally making you a salve, exploiting you, and taking advantage of you.

Have you ever notice that those driving in the most dollars are the best speakers. Yes, those who are effective at selling blessings are eloquent speakers. As someone who has worked in business development, sales, marketing and consulting, I can tell you they have trained themselves in the art of persuasion: rhetoric, tone, body language. And yes, there is a verse for this:

*Jude 16 These people are grumblers and fault-finders who go wherever their desires lead them, and **they give bombastic speeches, enchanting folks for their own gain.***

Yes, there is nothing new under the sun. Watch the more affluent "blessing sellers" on YouTube. These are speeches of excellence in terms of delivery and emotional persuasiveness. At the same time, they are not very good in terms of biblical truth.

They want us to believe that they are a magic pipeline to riches. It is their job as a representative of God to be a conduit for our financial well-being; if and only if we give them our money. If we don't give them our money, it is our own fault, and we are acting out of fear, out of disbelief!

*1 Timothy 6:5 and constant bickering by people corrupted in their minds and deprived of the truth, **who suppose that godliness is a way of making a profit.***

Paul's reaction to this is:

*Titus 1:11 **who must be silenced** because **they mislead whole families by teaching for dishonest gain** what ought not to be taught.*

While it may be true that blessings are reserved for those who give, that is a *result*, not the *motivation*. The motivation for giving must be to fill a need and out of free-will generosity.

*Luke 14:12 He said also to the man who had invited him, "When you host a dinner or a banquet, don't invite your friends or your brothers or your relatives or rich neighbors so you can be invited by them in return **and get repaid.**" 13 But when you host an elaborate meal, invite the poor, the crippled, the lame, and the blind.*

Giving with the motivation of getting a blessing is investing, not giving. Leave the investing to Wall Street. We have turned Church into an investing business, quite literally.

*Luke 19:46 saying to them, "It is written, 'My house will be a house of prayer,' but you have turned it into a den of robbers!"*

I cannot imagine that the Lord likes the investment and merchandising business in His Father's house today any more now than He liked it then.

### *Character Assassination*

The next few "arguments" for the tithe are very similar and are handled together.

#### *Non-Tithers are Greedy*

**Those who do not tithe, do not tithe because they are greedy.**

This statement is made with absolutely no proof (that the anti-tither is greedy). It should be ignored. Only specific knowledge of income and giving habits can release the data necessary to make an educated "anti-tither is greedy" comment, which presumably the person making this unfounded claim does not possess. So at best, this "greedy" statement is made in ignorance, which implies that his other statements concerning tithing are equally poorly thought through. Finally it could certainly be the case, that the anti-tither gives far above 10% of his income, meaning he would actually be a serious giver, not the tightwad presumed.

Even if it were true that the anti-tither does not tithe because he is greedy, this is no rationalization to say that not tithing is wrong; nor is it rationalization to say that tithing is correct. Biblical truth is not founded on a person's motive, impure or otherwise, but rather the Bible.

#### *Non-Tithers are not Givers*

Tithers, in their tithing, are not givers. They are attempting to pay for services that have not been rendered. They have been duped. They are defrauded because these desired services were long ago delivered and paid for in full by God; and the tithe collector has neither any hope to deliver the services, nor any desire to do so.

Non-tithers, refusing to be defrauded, are not non-givers. Why must one administering his resources with wisdom protecting it from swindlers be a non-giver?

#### *Non-Tithers have Unforgiveness*

**Those with bad experiences are hurt. A wound is left leading them to bad motives and tempting them to avenge themselves by striking at those whom they perceive as the aggressor.**



Again, sound doctrine must be laid in the Bible, not in accusations against others.

### *Non-Tithers are not Saved*

*1 Corinthians 15:1* Now I want to make clear for you, brothers and sisters, the gospel that I preached to you, that you received and on which you stand, 2 and **by which you are being saved**, if you hold firmly to the message I preached to you – **unless you believed in vain**.

There are verses that indicate individuals who are not saved; they have believed in vain.

*Galatians 5:19* Now the works of the flesh are obvious: sexual immorality, impurity, depravity, idolatry, sorcery, hostilities, strife, jealousy, outbursts of anger, selfish rivalries, dissensions, factions, envying, murder, drunkenness, carousing, and similar things. I am warning you, as I had warned you before: Those who practice such things will not inherit the kingdom of God!

There are other verses that describe those who have believed but do not get in; this list is the most extensive. Neither here nor anywhere else will you find that non-tithers are not saved.

### Non-Tithers don't have Faith

**They don't have the faith to trust God with their finances. They are hanging on to money instead of God.**

Nowhere in scripture does God describe tithing as an act of faith. God does describe tithing as payment for the sacrificial services performed by the Levite priests.

### Non-Tithers are not investing into the Kingdom of God

Nowhere in scripture has the tithe been brought into connection with the Kingdom of God (as described in the New Testament). It has only been brought into connection with the Kingdom of Israel.

### Non-Tithers do not love God

*John 14:15* "If you love me, you will obey my commandments.

Nowhere in scripture are Christians commanded to pay the tithe. Only the twelve tribes of Israel are commanded to pay the tithe.

### *Summary*

The above mentioned arguments are proposed by those who are intellectually at a dead end. They are incapable of defending their man-made philosophies with biblical scholarly reason.

These mud-slinging arguments are nothing more than a discrediting technique. The Non-Tither is bad, what the Non-Tither does must be bad, the Non-Tither does not pay the tithe, not paying the tithe must be bad - therefore, paying the tithe must be good.

Outside of baseless accusations, the point here is that chapter and verse noticeably absent in the discussion.

Those wanting ten percent of our income have sidelined any intellectual effort for the sake of keeping the status quo, that is the money flow, by drawing attention away from chapter and verse.

The tithe collectors will not argue with chapter and verse because they do not have any.

### *Prayer*

**One should pray to determine whether one should pay the tithe or not.**

Prayer is in general a good course of action. But for some things, it is not prudent. There is no reason for me to pray about whether to steal, or if I should seek gainful employment. The Bible is very clear about these things. The Bible also teaches that the Christian has no business paying the tithe; henceforth, any prayer seeking guidance is wasted effort.

### *Important Things*

**We should not concern ourselves with minor things such as whether to tithe or not - let us just focus on Jesus.**

- (1) This is a peace at all costs theology. Jesus did not put peace at the top of His priority list. Truth, however, was - even at the cost of causing division. Ignoring the truth for keeping the lie in order to preserve peace among the brotherhood is a copout. This is how corruption starts. Let a little lie in, and it threatens to poison the entire dough. And the lie grows. All efforts necessary should be spent to divine what is truth and what is lie. The stakes are high. Ask Eve if a little more attention on her part to a silly question may have changed the course of history.
- (2) The tithe obligation, by its very nature, moves the focus away from Jesus. It denies the act of Jesus. When one pays the tithe, he rationally and logically says that Jesus was not the last and perfect tithe, and therefore not the last and perfect sacrifice. Tithing denies the salvation grace power of the cross. This is something that should interest any thinking Christian.
- (3) 10% of one's income, whether it be calculated pre or post tax, is no small matter. It behooves us to consider if 10% of our working effort actually belongs to another. Only stupidity (not meant to be mean, but is rather an objective and accurate adjective) brings a person to blindly accept an invoice in the mail for 10% of his

income, year after year, without looking into whether the invoice is valid or not. Such a person is a poor administrator of wealth, and that which he possesses will be taken from him.

- (4) By attempting to pay the tithe, which has already been paid for the Christian, he nullifies the blessings in store for him as described in Malachi 3:8. See the Malachi Chapter Three chapter below.

### *The Tithe Offering*

**The tithe has been transformed into an offering by the new covenant, so it is correct to pay it.**

The tithe according to the words of Moses and the prophets has never been portrayed as a choice, but rather an obligation. Additionally, there has been no change in this stance by the New Covenant.

### *Predictable Financing*

**The church requires the tithe as a steady source of funds to function.**

The strength of this deception lies in the fear that the existing establishment would not be able to finance itself. But here the system reveals itself for what it is: a system that seeks to justify its own existence.

This particular line of reasoning assumes (1) that the existing establishment is God's (best), and (2) that all methods to support this system are justified. This, of course, has not been established.

It should be obvious to all, that a system that feeds itself by fraud, must itself be fraudulent, regardless of the tapestry hanging from it.

Besides, our standard for truth is not a "financial" reason, but rather the written Word. Here we beg to come back to the basics and demand for biblical support for using the tithe as a form of financing; only it does not exist.

We have no scripture to support the idea that the tithe is to support the salary of the Pastor, fund building programs or missionary work.

### *Matthew 23:23*

*Matthew 23:23 "Woe to you hypocritical Torah-teachers (Sadducees) and Pharisees! You pay your tithes of mint, dill and cumin; but you have neglected the weightier matters of the Torah (Law) - justice, mercy, trust. These are the things you should have attended to - without neglecting the others!"*

**This scripture shows that Jesus was in agreement with the tithe, and thought paying the tithe was correct, and this in the New Testament.**

We must recognize that Jesus was speaking before His sacrifice on the execution stake. Only after this moment in history can one justify not paying the tithe on account of Jesus' work. Additionally, he was speaking to Jews, who, since they did not accept the New Covenant, are bound by the Old Covenant, which continues to demand the tithe payment.

### *The tithe is seen in a good light in the New Testament*

One hears and reads this often. However, what does one expect to see? Is the author of Hebrews going to say that the tithe is evil? But this in no way implies that the tithe is for the Christian.

Israel received land in the Middle-East. This is also seen in good a light in the New Testament. Does that mean now Christians have a right to land in the Middle-East? Of course not.

### *Abram tithed before the law*

It is assumed to mean that Abram's tithe example then reaches beyond the law, and specifically reaches to you and me.

The logic is that if Abram does something before the law, then not only can I do it, I *should/must* do it. If we apply this same logic elsewhere, what do we get?

Abram had more than one wife at a time, and this before the law. I suppose this "men can have more than one wife" freedom reaches to me as well? Not only can I have more than one wife, I *must* have more than one wife. If one rejects this logic as applied to Abram's "more than one wife at a time" policy, then one must also reject the same logic as applied to the tithe.

The other logic in the argument is the logic of the example. Abram shows us by example what we should do; we should follow suit. What happens if we apply the example principle to the full story, what do we get?

While it is true that Abram tithed before the law, this requires then that the Abram's tithe was not under compulsion, but under free-will. Abram decided how much, of what, when and to whom and how often.

Since that is the case, following Abram's example, we should give in free-will: we decide how much, of what, when and to whom.

Abram gave 10% only one time in his life. If we take his example, then one should only give a tithe of the loot of war (not income!) after defeating a few armies, only one time in our lives, and only after meeting Melchizedek, who is carrying bread and wine, etc.

Have you ever heard a tithe collector teach that if you happen to defeat a few kings, you should give the tithe of the loot? Or has he ever taught that you should give the tithe only one time in your life? Likely not!

If one is going to teach the Abram tithe, then teach the whole thing, not part of it. Teach the spirit of Abram's tithe, which is free-will, not compulsion (because there isn't any!). It is interesting how tithe teachers selectively forget the full story and manipulate it empty your pockets.

Besides, as confirmed in Hebrews 7, Abram's tithe in now way changed the Israel-tithe, meaning that only Levite's have the right to accept the tithe, and only their countrymen have the duty to pay it. And the tithe has to be paid in Jerusalem. And all the rest.

The very fact that those using this argument point out that Abram's tithe is outside of the law requires that Abram's tithe could not alter the law! If the tithe law is not altered, why and how are they arguing to alter it?

Abram's tithe is analyzed in great detail (likely more detail than most would like!) in the section **Abram's Tithe** on page 76.

### *10% is the minimum amount of giving*

The idea is presented that if one is not giving at least the tithe, he is not giving. However, the New Testament is very clear that giving is decided by the giver, in accordance with his means, not according to the tithe, or people who believe you should pay it, and certainly not by those looking to receive it!

### *Rent*

**The tithe is a rent payment to God's ministers for our being allowed to live on planet earth.**

The rent contract must be laid clear: a property owner has the right to rent his property to a tenant. The tenant has then the right to make use of the property. A prerequisite for this deal is that the supposed property owner actually owns the property in question.

The tithe, according to the Bible, was received by the Levites, who were not allowed to own land. In no way could the tithe be considered rent for land, for then the receivers of the rent would collect rent for the use of land they did not own. This would be fraud.

When one portrays himself to be the land owner to rent property not belonging to him, he is a swindler.

### *We the Priesthood*

**1 Peter 2:5 and 9 claim that we are all priests. This means that all have the right to receive the tithe**

While it is true that we are all priests, that we can all receive the tithe is not so clear.

First of all, being a priest was not sufficient. The priest had to be performing priestly services in the tent of meeting. I have not met one tithe collector who was able to show me his tent of meeting where he presumably works.

Second, The Levite's rights of receiving the tithe fell on the other Israelites as a duty to pay the tithe. If one is receiving, someone else must be paying. One was either a Levite or a "standard" Israelite, but not both. This means, either one received, or paid; but never both.

For the Christian Priest Tithe Collector, the obvious question is, "who will then pay the tithe?" The Priests do not pay, but rather receive. All Christians are Priests, and therefore have the right to receive, but none have the duty to pay, for they do not belong to one of the twelve tithe paying tribes. It is in reality a right without effect, for they have no one from which to legally claim payment.

And certainly a priest cannot boast to have the right to claim the tithe from a fellow priest. This is also absurd.

### *Cain and Abel*

**Able presented an offering in faith; we should offer the tithe in faith.**

This argument tries to mix two diametrically opposed ideas. The free-will offering can never be the tithe according to Moses, and the tithe according to Moses can never be the free-will offering. Romans 4:4 sets the record straight concerning obligations and gifts.

*Romans 4:4 Now to the one who works, his pay is not credited due to grace but due to obligation.*

### *Tithe in Faith*

**The tithe command stretches our faith.**

If the command were valid (as it is for the non-messianic Jew), faith is not the issue, but rather obedience. Do I speak the truth in obedience, or in faith? The tithe was payment for priestly services, not an exercise in faith. He who labors under a valid contract is worthy of his pay. 1 Timothy 5:18 says a worker is worth his wages. A payment is a duty, not an act of faith or grace.

For the Christian, it is impossible to pay the Israel-tithe in faith - for the obligation tithe has already been paid. Tithing has nothing to do with "being fully convinced that God will accomplish what He promised" or "hoping for that which we do not see" (see Romans 4:21 and Hebrews 11:1).

*Romans 4:21 He was fully convinced that what God promised he was also able to do.*

*Hebrews 11:1 Now faith is being sure of what we hope for, being convinced of what we do not see.*

Quite the contrary - paying the tithe is faith that God has NOT done what he has promised - or alternatively, paying the tithe is doubting God's paying the tithe for me in Jesus. This in turn means that Jesus was not my replacement sacrifice, which means the Christian is lost and the Gospel is a fraud. It would be tough to find an act more anti-christ and anti-faith than that.

For the Christian, tithing is a decidedly anti-faith act, for it denies trust in Jesus.

### *First Fruits Tithe I*

**According to the law of first fruits, they are holy and we must tithe on everything that comes in.**

- (1) The first fruits defined in the law restricted itself to increase as the result of labor by the sons of Israel (or "in Israel", depending on the translation).
- (2) The first fruits were holy because they were set aside for God. They were not holy due to the fact that they were first. In this way, tithe teachers have claimed that all first fruits are holy, which is not the case. The truth is that all things belonging to God are holy; and for the Christian, God has made no explicit claim on the first fruits of any labor, and they are therefore not explicitly holy.
- (3) "Fruits" are by their very nature agricultural products, not money. Tithe Collectors want money, not apples.

### *Representatives*

The priestly services have been delivered by Jesus the high priest. Should we not pay for them? Can we not argue that paying the tithe to God's servants as representatives of Jesus is just?

The answer here is no. There exists no biblical support for such a suggestion. However, paying person X for services rendered by person Y is nonsense. No tithe collector has ever been named to represent the High Priest.

The suggestion overlooks "not a small detail", that is that all priestly services must be paid in advance. This requires that the work of Jesus as Priest has already been paid in full, and further means that I have no bills to pay for said services.

Additionally, the only representative who received the tithe without being a Levite was Melchisedek. Anyone claiming himself to be a representative like Melchisedek, claims to be as great as him. It seems the author of Hebrews would see this as very unfitting and prideful. See the analysis on this text in Hebrews under the chapter "Abram's Tithe".

## *The Storehouse*

**The storehouse is the local church; bring it in.**

The storehouse was organized and lead by the Levites for a specific purpose. The tithe was collected for a specific purpose. The Levite technically does not exist any more, and can therefore no longer supervise any storehouse of tithes. His job has been completed by Jesus the High Priest.

Furthermore, the Temple of the Original Covenant was used as an analogy for, and foreshadowed, the Church. The Church has never been linked - in the New Testament - to being the "storehouse". And as seen previously, the building of the Temple according to God's way was with free-will offering, not any tithe.

## *The Pre-Tax Tithe*

Much discussion is made about pre- and post-tax tithing. Considering that the tithe itself does not concern the Christian, the discussions are moot. But this short text further shows how unbiblical unbiblical teachings can go, and how poorly thought through they are. The entire tithe-superstructure is in the end an exercise in intellectual laziness.

These tax payments are all taxes paid on account of selling a service. Most taxes are hidden. To correctly pay the "pre-tax tithe", one must first determine all taxes paid on account of working. The hidden taxes, and therefore largely forgotten, are for the most part sales taxes, corporation taxes, corporation permits, import tariffs, patent rights, social security taxes and other government mandated insurance schemes. These taxes are technically and according to bookkeeping paid by the employer, but in reality paid by the employee, for the employer would not have paid it except that the employee provided services; and these funds would have gone to the employee and the employer if the tax had not existed.

With that said, for tithers in the United States, they should multiply their payroll by 1.5 to calculate a good approximation of his real income, while in Europe, they should multiply by 2.

Those tithers believing they are paying the pre-tax tithe are not. They are, depending on location, skimping out on one third to one half of the declared payment. They have deceived themselves and those who believed their statements concerning how they tithe.

If there existed a tithe payment for the Christian, one could not claim the pre-tax tithe. Taxes were never mentioned in the bible with respect to the tithe, for taxes were never planned for the Kingdom of Israel (remember, Israel had no king until they sinned by asking for one). But



some go on to say that the reason our governments are corrupt is because we only tithe on net, and therefore the tax money is not blessed.

In reality the opposite is the truth. The Church, by engaging in financial fraud, provides spiritual legal cover for government to do the same. Our prayers for a government to become honest with money are certainly hindered due to our hypocrisy. How can the Church with a plank in its own eye remove the splinter out the government's eye?

### *First Fruits Tithe II*

Consider a business that sells a service for 10,000 (pick any monetary unit you wish). The sub contractor costs 9,000. The overhead costs 200 and the taxes run 400. That leaves us an after cost, after tax profit of 400. The First Fruits Tithe claims 1,000 of the 10,000 (10%). This puts the business person in the red by 600. This does not add up. This teaching is obviously a lie.

This thought experiment (although a real life example of a typical business deal) is, by the way, my initial insight in the "tithe on all income" idea indicating to me that something was not correct in the standard tithe teaching one sees performed in churches across the world. And then after examining the plethora of tithe teachings I have been exposed to, I discovered they all were void of any reason and scripture; it was nothing but hot air. Not finding any teaching of any basis, I delved into the tithe as described in Leviticus, Numbers and Deuteronomy myself to discover what the truth is.

### *Testimony*

**There are many testimonies about how persons began tithing and the abundance came. There are many testimonies about how persons stopped tithing and the curse came.**

If we would believe the lotto and Las Vegas commercials, we would certainly know without a doubt that everyone who gambles wins. Happy faces, large mansions with servants and exotic automobiles plaster the screens and magazines showing, and thereby proving, the blessings of playing the game. Sadly, they forget to film the losers who paid for the winners and then some, even though the vast majority belong to this loser group. Families have been destroyed by gambling.

The devil is not stupid. He may be evil, but he is not dumb. He realizes that for every 1 winning testimony, he can hook 99 losers, probably more. The pastors looking for the 10% certainly are not going to give the non-blessed tithers a chance on stage, even if they are the vast majority. Their witness simply does not encourage filling the tithe bucket. Only those who tow the line get a shot at the microphone.

(1) There are very many individuals who do not tithe, but are very wealthy, and very many individuals who do tithe, but are very poor.

- (2) If one believes that one is cursed should he not pay the tithe and in fact does not pay it, it shall occur unto him according to his faith. He has opened the door to demonic influence.
- (3) When tithe teachers pronounce a curse on those who do not tithe, they unleash demonic activity to bring about that exact result. The New Testament is very clear that Christians do curse with the tongue, and that these acts should stop. See James 3:9. Spiritually submitting to a person who curses you is asking for trouble you don't want.

### *The Minimal Amount*

**An offering must meet a certain sum or percentage before it is acceptable to God as an offering.**

An offering is a gift, a thing of the heart between you and God, not an obligation. The minimal amount clause is an attempt to override another's right and duty to decide for himself.

### *Breaking Mammon*

*Romans 12:1 Therefore I exhort you, brothers and sisters, by the mercies of God, to present your bodies as a **sacrifice** – alive, holy, and **pleasing to God** – which is your reasonable service. 2 Do not be conformed to this present world, but be transformed by the renewing of your mind, so that you may test and approve what is the will of God—what is good and well-pleasing and perfect.*

The idea is that the tithe is the sacrifice to help renew our mind and break mammon in our life. The obvious counter to this is that "sacrifice" is mentioned, not "tithe". It would behoove the teachers of this doctrine to teach the tithe based upon verses that contain the term "tithe". Besides:

*Philippians 4:18-19 I (Paul) have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant **offering**, an acceptable sacrifice, **pleasing to God**. And my God will meet all your needs according to his glorious riches in Christ Jesus.*

The free-will offering of Philippians 4 is described in the same manner as the sacrifice in Romans 12. They are one and the same. Again, no tithe is mentioned.

### *Pastor vs. Levite priest*

**The pastor is the New Testament version of the Levite priest, and therefore has the right of the tithe.**

This is a blanket statement provided without any proof whatsoever. The right to accept the tithe was not based upon the position, but rather the work involved. It is not within the realm of reality that a pastor could in any way shape or form pretend to perform the sacrificial

slaughtering of animals at the movable tent of meeting or the temple in Jerusalem for the forgiveness of Israel's sin, or any of the other priestly taskings for that matter.

But why should the pastor nominate himself and exclude all the other functions? The fact that the Apostle and Elders were the only functions named in the New Testament who handled money proves that the view not held. Or on a different track, why should we not spread the 10% across all those who work for the Kingdom? We have the Apostle, Prophet, Evangelist, Pastor, Teacher, Elder, Deacon, Giver, Administrator, Helper and others. The issue is, then there would be too many fingers in the pie, and the Head Pastor will not have that.

### *Abram & Jakob*

It is true that Abram and Jakob out of their own free will offered a tithe to God. But one must remember that both were extremely wealthy individuals. Neither paid taxes / tribute / protection payments to governments. The typical American pays 50% tribute to the US Government, while the European pays 70% to 80% tribute to the European fortresses. Both of the Fathers, as a family no less, had enough wealth to field an Army large enough to not only intimidate, but also defeat the most powerful kings in their region. This would be akin to the IRS cowering before a family because the US Government did not have the military power to force the family to pay taxes.

If we are to comply with the "give as we are capable", it is easy to see with the above scenario that one could give much less than 10% and still be giving much.

Don't let others put you under condemnation for doing what God shows you to do.

### *Jacob's Tithe*

**Jacob paid a tithe, so should the Christian.**

Whether someone performed a certain act or not is no proof that I should do the same. He also had a harem, does this mean I should too?

Furthermore, upon closer examination, one sees that Jacob did not pay the tithe according to Moses, but it was rather an offering (sort of) amounting to 10%, which was standard fare for the culture, time and region in which he lived.

Also, this tithe must be seen as a form of payment for security - or defense - services to God. Jacob said, "If God protects me from my enemies, I will pay a tenth of my increase to Him".

Furthermore, we have no idea what Jacob did with his tithe. To whom did he give it? Or did he burn it (most likely)? Or send it out to sea on a raft? It is difficult to follow his example, for his example is incomplete..

## Abram's Tithe

One of the most common arguments used to persuade the congregations that the "tithe must be paid" is certainly the "Abram tithe" in conjunction with the text found in Hebrews chapter seven. The argument is stated briefly as such:

**Abram paid the tithe before it became law, this shows that the tithe exists outside of and beyond the law. Jesus fulfilling the law then did not release God's people from paying it. The law, however, says that the tithe must be paid, therefore we must pay it.**

Genesis 14:17-20, Hebrews 7:1-10

My critical look at this argument has three parts. The first two are purely logical; the third interprets the text in Hebrews correctly.

The two assumptions

There exist two assumptions in this argument, which is in general o.k., especially when noting that one of them is correct. The problems begin where the second assumption is false, and continue to mount, as it precludes the first. When one bars the illogical use of two mutually exclusive assumptions in the same argument, one comes to a vastly different conclusion.

*Against the argument we are justified in saying, the tithe Abram paid was either (a) outside of the law, or (b) under the law, but not (a) outside of and (b) under the law at the same time!* The argument fails to meet even the most basic of logic rules.

To clarify the falsity of the argument, we take each assumption by itself while not allowing the other, and then follow the logic to the final conclusion consistent with the stated assumption.

*Assumption 1: The tithe paid by Abram was \*not\* according to, nor bound by the law or a command.*

Since Abram gave not out of the spirit of duty, he must then have given out of the spirit of free-will. No one decided but Abram himself what to give. When Abram is provided as an example for us to follow, then it only makes sense that we should also decide what to give in our own hearts. Which in turn means that no one has the right to determine for us how much we should give, because then it is no longer a gift in the spirit of the "Abram tithe", thereby breaking our own assumption.

The obvious question can be submitted, "If Abram did not consider the tithe a law, why should I?".

*Assumption 2: Abram paid the tithe, foreshadowing the law tithe, showing that his tithe was bound by the law.*

This assumption is fraught with many problems; it is wrong. But even should we allow it, the conclusion is still different than desired. The Christian at this juncture has the right to claim that Jesus fulfilled

the law, including the tithe law, and therefore the Christian is not bound to it. The onus lies with the tithe collectors to prove that Jesus did not fulfill the law of sacrifice and tithe.

Whether one chooses assumption (1) or (2), one can argue the opposite of the intended course. Either Abram's tithe was bound by the law, or it was not. The tithe teacher is now proverbially requested to pick his poison.

For completeness, we show where assumption (2) runs aground.

Just as it would be unjust to judge me for "breaking" a law before the law existed, it would be just as unjust to praise me for "fulfilling" a law before the law existed. I put the words in quotes because the idea of breaking or fulfilling a law makes no sense if the law does not exist. The verbs "breaking" and "fulfilling" grammatically require an object to make a complete idea.

Further objections can be raised. Even if the law tithe had existed, Abram would have, by his action, not fulfilled it. Abram provided a one-time payment of 10% calculated from the spoils of war to a king who presumably owned land and who did not provide any sacrificial services to cover Abram's sin. This was in no way the tithe commanded by God through Moses. If we were to list the qualifiers of the tithe and compare that to the tithe Abram paid, we could literally go on forever beating a dead horse showing that Abram did not pay *the* tithe described in Numbers and Deuteronomy, but rather a tithe.

Furthering this thought, had the law existed, and had Abram fulfilled it, the fact still remains that Jesus fulfilled the tithe-sacrifice-system. So even when we give so much ground to the tithe-teacher, ground he most certainly does not deserve, he still cannot arrive to his desired destination.

The word "tithe"

The Abram argument as it stands is at best self-contradictory. The confusion in this foul argument is the result of the refusal to accept the fact that the word "tithe" in the Hebrew and Greek language means, "to pay or receive 10%". Once this is realized, the apparent inconsistency disappears, and the text can be correctly interpreted.

The easiest method of clearing the confusion is to replace the word "tithe" with the grammatically equivalent "pay 10%", or "receive 10%" depending on who is paying and who is receiving in every location where the word "tithe" appears. When one does this, the "Abram 10% payment" is seen for what it really is.

Abram paid 10% (a tithe) to a king, which also was the same percentage paid (the tithe) by the land-owning Israelites to the Levites for their priestly services. Abram was in no way, shape, or form influenced by the payment method for priestly services established hundreds of years after his death. Abram was most probably influenced by the region and

culture of his time, where a 10% offering was standard practice. Perhaps, God's 10% requirement in the law was influenced by the percentage exemplified by Abram.

If I pay 10 cents out of the dollar in my pocket for a piece of candy, then technically I am correct to say that "I have tithed", "I have paid the tithe". But this candy tithe has no religious meaning or truth, and is not in any way due to the command tithe. Neither is Abram's tithe due to the command tithe. They are two different animals.

The only connection that can be made between Abram and the Moses tithe is that Abram gave 10% to a priest. But at the same time, not every car with four wheels is a Mercedes; nor are all winged animals ducks. If I put a dog on my desk and claim it is a cat due to the fact that the animal has four legs and all cats have four legs, my logic needs an overhaul. One single match of a list of traits does not give evidence that the Abram tithe is in fact the commanded tithe.

### Hebrews in context

Hebrews was written to Jews who had put their faith in Jesus Christ. Paul (the supposed author) wrote about characters they knew and understood in order to drive home an important point.

Starting in Hebrews 1:1, the author makes a comparison between Jesus and the Prophets. In 2:2-3, he makes another comparison between Jesus and Angels. In 3:2-3 he compares Jesus and Moses. In 5:4-5, he compares Jesus and Aaron. In chapter 7:7 Paul compares Abram to Melchisedek, by saying Melchisedek is the greater on account that the king received from Abram the 10% gift. Melchisedek is in turn likened unto Jesus, the High Priest.

The author is making the case to the Hebrews that Jesus is greater than all of these highly respected personalities (Prophets, Angels, Moses, Aaron and Abram) and then uses the tithe story as a point of junction to cross over into the teaching about Jesus' place in the heavenly temple providing services to cover our sins based upon his one-time work at the Cross.

The author never meant this text to show that Christians should pay for "sin coverage" services; and there is nothing here from which to draw such a conclusion. The faulty argumentation makes all the less sense as Paul maintains that Christ already performed and paid for all "sin coverage" services. In the end, the author drives home the same point I am making, "The sacrificial rites are finished and paid in full". The question then reverberates, when all costs for priestly services are paid in full, why should I still pay it?

The author of Hebrews even slides in the idea that Abram's tithe could not have been the Israel-tithe - for the priests in Abram's body were doing the paying and not the receiving!

*Hebrews 7:9-10 One might go even further and say that Levi, who himself receives tenths, paid a tenth through Avraham; inasmuch as he was still in his ancestor Avraham's body when Malki-tzedek met him.*

The author makes only a passing statement because, he, as an educated Jew, writing to educated Jews, needed no detailed explanation that Abram's tithe was not - nor could it be - the Israel-tithe. Nor did the educated author see the need to make the obvious statement - "Since the priestly sin covering services are finished, the tithe, paying for the services, has also ceased".

### *Malachi Chapter Three*

The other most common argument is a span of text out of Malachi. **Malachi chapter three challenges "God's people" to bring in the whole tithe (along with the offering) so that they will be blessed and not cursed. Christians (God's people) should pay the tithe.**

Inherently built into the Malachi three argument is the assumption that the Christian must pay the tithe. Otherwise, one cannot come to the conclusion desired.

#### The accusation

Through the entire book of Malachi, we read one accusation after another leveled at the sons of Israel. "Not observing the tithe and sacrifice" was just one on the list of many. Malachi is a book making the legal case against Israel as a whole. As proof, I submit the following references.

Accusations against the Levites:

- (1) Chapter 1:6 - 2:3
- (2) Chapter 2:7 - 2:9

Accusation against the entire nation

- (1) Chapter 2:10 - 2:12
- (2) Chapter 2:13 - 2:16
- (3) Chapter 2:17 - 3:5
- (4) Chapter 3:13 - 4:3

To understand Malachi (and many of the writings of the prophets), one must first know what an accusation is.

In every legal accusation, there are four parts:

- (1) statement of, or reference to, the law,
- (2) the claim that the law was broken,
- (3) the name of the accused person or group that supposedly broke the law and
- (4) the assumption, that the accused is bound by the law stated in (1).

But how much does the conclusion of the argument change when one raises objection to the assumption that the Christian is indicted in part (3) and (4)?

### **Legal part (3)**

The standard interpretation is that the Christian is referred to in the bundled "God's people" (or shown as "ye" or "you" in some translations).

"God's people" occurs in various places where the Christian can no way be implied. A simple text search in a bible software program can substantiate this. Any competent person in the ancient Hebrew language will affirm that the use of "God's people" always and only refers to the Jewish nation. But this is no time for vague assumptions. We must look for clues in the text to determine who "God's people" are.

Even in the book of Malachi itself we find ample proof of this fact. Who would claim that Christians are not performing the sacrifices for covering sin correctly (as prescribed through Moses)? The "you"s found in conjunction with the sacrifice are obviously not referring to Christians, but the non-land owning Israelites (the priests). The tithe collector is challenged to prove that although the "you"s concerning the sacrifice is specifically not referring to the Christian, but the "you" concerning the tithe is.

Malachi 1:1 quotes Adonai addressing Israel. The entire book is written to the House of Israel, not the Church.

Looking back at chapter 3, verse 6 refers to the "sons of Jacob". Verse 7 refers to the "fathers". The sons of Jacob (name changed later to Israel) were de facto the Israelites. The reference to "fathers" was a common way to indicate the Israelites who had lived prior to the current generation. Verses 8 - 12 are directed to those "ye"s in verses 6 and 7, i.e. the Israelites, who were bound to pay the tithe. Implying Church in these scriptures is a gross misrepresentation.

Who the "you" is not

*Colossians 3:11 The new self allows no room for discriminating between Gentile and Jew, circumcised and uncircumcised, foreigner, savage, slave, free man; on the contrary, in all, the Messiah is everything.*

The Christian is obviously not a son of Jacob. Colossians 3:11 makes it clear that there does not exist a "Jew" in God's eyes. Galatians 3:7 says we are sons of Abraham (who was himself not an Israelite), but does not mention any "sons of Jacob"; and Abraham was never commanded to pay the tithe. As sons of Abraham, we are then brothers to Isaac, uncles to Jacob, and then great uncles to the "son's of Jacob".



Looking on at verses 3:1-5, we see this is a prophetic utterance. But all the persons described lived either prior to the cross or were present observers of it. The Christian, however, can only exist after the cross. We see again, Malachi 3 does not refer to the Christian, but only to individuals living prior to and during the crucifixion.

Lastly, the Christian did not exist at the time of the writing, making a reference to Christians highly improbable. We cannot, however, assume that we cannot insert the Christian into this complaint; for the book of Revelations makes accusations against those who at the time of the writing had not yet been born; Malachi could have done the same, but did not.

#### **Legal part (4)**

Let us now consider a Christian who does not pay the tithe. It possibly, but not necessarily, could be (this is not so, we just assume so for the sake of argument) the case that the "Christian" was left out because the Christian existed after the time of Malachi's writing. What does Malachi have to say to him?

Here we come to the crux of the problem. Any argumentation proving that the Christian must pay the tithe due to the passages in Malachi claims in his basic assumption that the Christian must pay the tithe; thus, it is circular reasoning.

To make clear the idea of the circular reasoning, we take the opposite assumption that the Christian is not bound by the tithe. Here, the argument falls apart. In this case, all we can draw from the scripture that the land-owning tribes of Israel should have paid the tithe, but did not.

A simple example is in order. As I left the U.S.A., I was only allowed to drive a maximum of about 120km/hour. After stepping off the jumbo-jet in Germany, I could drive up to 250km/hour. Should an American policeman try to arrest me for driving above the American speed-limit in Germany, he would be in the wrong, for the American law does not apply to me.

The justification for such an accusation can only be made when the Christian is first proven to be liable for the tithe payment. Until this day, this action has not been undertaken in any way shape or form, and Malachi's writings cannot be justly used against him.

To accuse the saints of not paying the tithe, and thus being God-robbers, is a false accusation, for the law does not apply to them. And the one who does so becomes a false accuser of the saints.

## Investing vs. giving

For whatever reason, many like to "give" with the motivation that the windows of heaven will be opened. But Luke 14:12-13 replies as such - giving to others with the intention of receiving in return is not giving, but rather investing or exchanging goods.

## Blessings

I will turn the corner and say that the blessing stated here does belong to the Christian. God paid the tithe, i.e. Jesus, for me. This prerequisite is already met. All I have to do, it seems, is to bring an offering, and the blessings are mine. One is now in the position to give offerings in the "hope" (as a by product, or second order reaction, but not motivation) that the blessing will come.

One may object and say that I have just proven that the text does not address the Christian. I must here interrupt and mention that the text is a complaint against those who were obliged to pay the tithe, but did not. The Christian, for whom the tithe has already been paid in full, cannot possibly be guilty of not doing what he is not required to do. Therefore, the Christian can be a part of the blessing without being addressed in the plaintiff's text. But the idea that givers will be blessed is a promise that also applies for the Christian and can be confirmed in other scripture.

*Ephesians 1:3 Praised be ADONAI, Father of our Lord Yeshua the Messiah, who in the Messiah has blessed us with every spiritual blessing in heaven.*

## Not by works

It is important to note here, that those Christians attempting to pay the tithe de facto reject the notion that God has already paid the tithe for them in Christ. They thereby block a blessing that God has for them by trying to work for it, instead of accepting it in faith. This is similar to trying to work one's way into heaven. And because it is impossible to fulfill the law of Moses in regards to the tithe, one must therefore forgo the blessing therein, regardless of the effort spent in good conscience.

## Cursing or being cursed

Finally, it seems the original text indicates that the "children of Jacob" curse God by not paying the tithe, and not, as typically translated, that God curses the "Children of Jacob".

## Melchizedek, my Jesus

One of the teachings making the rounds in charismatic circles is "Melchizedek is my Jesus". Part and parcel to this argument is that the Pastor serves as the representative of Jesus, whereas the hook in the sell is that it is possible to purchase God's blessing.

*Genesis 14:18 Melchizedek king of Salem brought out bread and wine. (Now he was the priest of the Most High God.) 19 He blessed Abram, saying, "Blessed be Abram by the Most High God, Creator of heaven and earth. 20 Worthy of praise is the Most High God, who delivered your enemies into your hand." Abram gave Melchizedek a tenth of everything.*

For some reason it is assumed that the blessing was bought, or at least unleashed, because Abram gave the tithe. The careful Berean student will note that the Bible does not state this. We do know that chronologically the blessing came before the tithe. How the tithe payment that came later effected the blessing that came prior remains a mystery. This is like arguing that the wet grass caused the clouds to rain. The teachers of this doctrine have some explaining to do!

All we know is that Melchizedek blessed and Abram paid a tithe of spoils of war out of free-will.

This is a good time to mention this verse again:

*Acts 8:18 Now Simon, when he saw that the Spirit was given through the laying on of the apostles' hands, offered them money, 19 saying, "Give me this power too, so that everyone I place my hands on may receive the Holy Spirit." 20 But Peter said to him, **"May your silver perish with you, because you thought you could acquire God's gift with money!"** 21 You have no share or part in this matter because your heart is not right before God! 22 Therefore repent of this wickedness of yours, and pray to the Lord that he may perhaps forgive you for the intent of your heart.*

The selling of blessings will likely always be with us. However, the Berean does not have to take part.

Furthermore, no Pastor is the representative for Jesus in terms of money.

*Hebrews 7:15 And this is even clearer if another priest arises in the likeness of Melchizedek, 16 who has become a priest not by a legal regulation about physical descent but by the power of an indestructible life.*

Melchizedek, having no ancestry or descendant, is no Pastor, but a high priest; and a Pastor, who has ancestry and likely descendants, is no Melchizedek, but a Pastor. This is very straightforward. The Pastor here is impersonating another, which is fraud.

For good measure we add:

*Hebrews 9:15a And so he (Jesus) is the mediator of a new covenant ...*

*Hebrews 12:24a and to Jesus, the mediator of a new covenant ...*

The Pastor does not stand between you and Jesus, nor between you and His blessings, for we read:

*Ephesians 1:3 Blessed is the God and Father of our Lord Jesus Christ, who has blessed us with every spiritual blessing in the heavenly realms in Christ.*

This blessing is past tense and done. And now someone wants to insert himself between me and my blessing and make me pay for it?

The fact is, the story of Melchizedek and Abram's tithe ended with Jesus the final priest, Jesus the final tithe. This is the very reason that the blessing that Abraham received from Melchizedek flows to us, for:

*Galatians 3:7 so then, understand that those who believe are the sons of Abraham.*

If we are sons of Abraham, we are heirs to his blessing, no payment required, no self inserted middle-man required. And never forget, the middle-man always wants his cut.

Quite odd is that more accurately from Hebrews we know: "Melchizedek is Abram's Jesus", not "Melchizedek is my Jesus". There has been a sly switch of the actors in this play. Nevertheless, from neither of these statements does it follow that a christian must pay a tithe.

As it is the tithe collectors are less interested in the truth, and more interested in what is in your bank account.

Instead of "confessing" the spurious and convoluted "Jesus is my Melchizedek", why not testify to the plain and straightforward truth that "Jesus is my tithe, and I am done with it, the price is paid in full, in God's grace".

## ***In the end***

The vast majority of "tithers" (I am guessing 80-90%) are motivated by the "get rich fast" teaching. The rest (10-20%) are "tithing" under a fabricated giving expectation, usually based on the superstitious 10% number. One can either have mammon pure (the get rich fast group), or one can have the submission to trumped up commands in financial areas (the rest group), which is in turn capitulation to mammon. It is the authors hope that the reader escape the manipulation perpetrated in the church in the name of the "tithe", in whatever form presented. Don't give mammon a single foothold in your life. You will be glad you shut him out.

Later in this book are tithe verses. One's best advice is to read them through once every two days till they sink in. The reader is also encouraged to read the scriptures surrounding the named verses. This will prove your best defence against swindlers, far above anything written by me. Feel free to compare all of the verses to what you hear taught from behind the pulpit. I trust you will agree that something is amiss. The astute reader will notice that the verses referenced in this study will not be referred in the standard tithe teaching.

## ***Personal Witness***

Listening to "teaching" tapes on "finances" in the summer of 2001, low and behold, I was confronted with the standard "pay the tithe and become rich" formula. It occurred to me that the teaching was pseudo-intellectual and devoid of any reason. I quickly ran all the standard "proofs" for the tithe through my head I had learned over my 20+ year christian career and found them lacking. Thus my interest in delving into the subject myself.

When I discovered the truth about the tithe in August of 2001, I promised to God that I would, for the next year, not give a dime to anyone. The reason for this was simple. *It was time to break that false teaching in my life, and the life of my wife.*

In September 2001, we received a contract to do some simple, but dirty work, which came as a lead from a friend of ours. We had never dreamed of contacting this customer. After a few phone calls we had the consultants needed for the job and we were on our way making more money in 5 months than I could have earned as an Engineer (Master of Science, Electrical Engineering from the University of Florida) in three years. Never had we made so much money, and never had we worked so little to get it. As I can attest, we were blessed because we decided *not* to pay the tithe. So there is my tithe testimony.

I studied, contemplated and wrote on the tithe subject from August 2001 till March 2003. In between versions were sent to family, friends, Church leaders and strangers. Their comments are well appreciated and aided in creating this document. One can calculate the research time in

units of man-weeks, if not man-months. Except for a few additions or rewording here and there, it remained in that version until late August 2004, when God impressed upon me to rework the issue.

I finished the alterations in early September 2004. During this revision stage, the same company that had blessed us in the previous paragraph called us again, to do the same work we did then. We had not had contact with them since that initial project ended. This is the finger of God pointing the way.

God takes care of us and honors our decision to swim against "democratic truths" in the effort to obey "theological truths" by supporting us. May everyone bold enough to serve God by trusting in His financial plan in the face of religious persecution (and even excommunication) be as blessed as I have been.

This is not to say that we have not had struggles. Three times in my life I have had less than a dollar to my name.

Since 2004, I have repeatedly updated this document to improve readability and add new revelation as it became available. In January 2006 I released the first public version of this document. In December of 2010, I reworked the document, and again in July of 2015.

As a last note to the reader I lend this quote from Ephesians 4:28:

*The thief must stop stealing; instead, he should make an honest living by his own efforts. This way he will be able to share with those in need.*

## ***Homework: Tithe Verses***

The verses listed on the following pages are the result of a word search (tithe, tithes, tenth or tenths) in the NET Bible run under Accordance for OSX. Verses having nothing to do with the tithe have been removed; such as references to the "tenth month", "tenth of an ephah", etc.

This is the homework assignment: print the verses, read all the verses, and then highlight the following with a marker:

- (1) Note why the tithe was instituted.
- (2) Mark who has the authorization to receive the tithe.
- (3) Mark who has the duty to pay the tithe. Look for the phrases "tithes from ..." and "tithes in ..."
- (4) Mark to where is the tithe to be delivered.
- (5) Mark what the tithe is. Look for the phrase "the tithe of ..."

Doing this homework will ingrain the tithe of the Bible into your heart so that when someone teaches something contrary, you will immediately recognize it. Renewing the mind to God's will is the goal.

Reading the context of the verses quoted here will aid greatly in understanding the tithe.

You will find that what 99.99% of what is preached about the tithe is not based in the scriptures below, but rather on the traditions of men.

**Genesis 14:20** Worthy of praise is the Most High God, who delivered your enemies into your hand.” Abram gave Melchizedek a **tenth** of everything.

**Genesis 28:22** Then this stone that I have set up as a sacred stone will be the house of God, and I will surely give you back a **tenth** of everything you give me.”

Note that these tithes above were not paid according to the tithe law given to Moses and Aaron, and must be considered in that light.

**Leviticus 27:30** “Any **tithe** of the land, from the grain of the land or from the fruit of the trees, belongs to the LORD; it is holy to the LORD. <sup>31</sup> If a man redeems part of his **tithe**, however, he must add one fifth to it. <sup>32</sup> All the **tithe** of herd or flock, everything which passes under the rod, the **tenth** one will be holy to the LORD.

**Numbers 18:21** See, I have given the Levites all the **tithes** in Israel for an inheritance, for their service which they perform—the service of the tent of meeting.

**Numbers 18:24** But I have given to the Levites for an inheritance the **tithes** of the Israelites that are offered to the LORD as a raised offering. That is why I said to them that among the Israelites they are to have no inheritance.”

**Numbers 18:26** “You are to speak to the Levites, and you must tell them, ‘When you receive from the Israelites the **tithe** that I have given you from them as your inheritance, then you are to offer up from it as a raised offering to the LORD a **tenth** of the **tithe**.’

**Numbers 18:28** Thus you are to offer up a raised offering to the LORD of all your **tithes** which you receive from the Israelites; and you must give the LORD’s raised offering from it to Aaron the priest.

**Deuteronomy 12:6** And there you must take your burnt offerings, your sacrifices, your **tithes**, the personal offerings you have prepared, your votive offerings, your freewill offerings, and the firstborn of your herds and flocks.

**Deuteronomy 12:11** Then you must come to the place the LORD your God chooses for his name to reside, bringing everything I am commanding you—your burnt offerings, sacrifices, **tithes**, the personal offerings you have prepared, and all your choice votive offerings which you devote to him.

**Deuteronomy 12:17** You will not be allowed to eat in your villages your **tithe** of grain, new wine, olive oil, the firstborn of your herd and flock, any votive offerings you have vowed, or your freewill and personal offerings.

**Deuteronomy 14:22** You must be certain to **tithe** all the produce of your seed that comes from the field year after year. <sup>23</sup> In the presence of the LORD your God you must eat from the **tithe** of your grain, your new wine, your olive oil, and the firstborn of your herds and flocks in the place he chooses to locate his name, so that you may learn to revere the LORD your God always.



**Deuteronomy 14:25** you may convert the **tithe** into money, secure the money, and travel to the place the LORD your God chooses for himself.

**Deuteronomy 14:28** At the end of every three years you must bring all the **tithe** of your produce, in that very year, and you must store it up in your villages.

**Deuteronomy 26:12** When you finish **tithing** all your income in the third year (the year of **tithing**), you must give it to the Levites, the resident foreigners, the orphans, and the widows so that they may eat to their satisfaction in your villages.

**1 Samuel 8:15** He will demand a **tenth** of your seed and of the produce of your vineyards and give it to his administrators and his servants. (this in reference to the king).

**1 Samuel 8:17** He will demand a **tenth** of your flocks, and you yourselves will be his servants. (this in reference to the king).

**2 Chronicles 31:5** When the edict was issued, the Israelites freely contributed the initial portion of their grain, wine, olive oil, honey, and all the produce of their fields. They brought a **tenth** of everything, which added up to a huge amount. <sup>6</sup> The Israelites and people of Judah who lived in the cities of Judah also contributed a **tenth** of their cattle and sheep, as well as a **tenth** of the holy items consecrated to the LORD their God. They brought them and placed them in many heaps.

**2 Chronicles 31:12** they brought in the contributions, **tithes**, and consecrated items that had been offered. Konaniah, a Levite, was in charge of all this, assisted by his brother Shimei.

**Nehemiah 10:37** We will also bring the first of our coarse meal, of our contributions, of the fruit of every tree, of new wine, and of olive oil to the priests at the storerooms of the temple of our God, along with a **tenth** of the produce of our land to the Levites, for the Levites are the ones who collect the **tithes** in all the cities where we work. <sup>38</sup> A priest of Aaron's line will be with the Levites when the Levites collect the **tithes**, and the Levites will bring up a **tenth** of the **tithes** to the temple of our God, to the storerooms of the treasury.

**Nehemiah 12:44** On that day men were appointed over the storerooms for the contributions, first fruits, and **tithes**, to gather into them from the fields of the cities the portions prescribed by the law for the priests and the Levites, for the people of Judah took delight in the priests and Levites who were ministering.

**Nehemiah 13:5** He made for himself a large storeroom where previously they had been keeping the grain offering, the incense, and the vessels, along with the **tithes** of the grain, the new wine, and the olive oil as commanded for the Levites, the singers, the gate keepers, and the offering for the priests.

**Nehemiah 13:12** Then all of Judah brought the **tithe** of the grain, the new wine, and the olive oil to the storerooms.

**Amos 4:4** "Go to Bethel and rebel! At Gilgal rebel some more! Bring your sacrifices in the morning, your **tithes** on the third day!

**Malachi 3:8** Can a person rob God? You indeed are robbing me, but you say, ‘How are we robbing you?’ In **tithes** and contributions!

**Malachi 3:10** “Bring the entire **tithe** into the storehouse so that there may be food in my temple. Test me in this matter,” says the LORD who rules over all, “to see if I will not open for you the windows of heaven and pour out for you a blessing until there is no room for it all.

**Matthew 23:23** “Woe to you, experts in the law and you Pharisees, hypocrites! You give a **tenth** of mint, dill, and cumin, yet you neglect what is more important in the law—justice, mercy, and faithfulness! You should have done these things without neglecting the others.

**Luke 11:42** “But woe to you Pharisees! You give a **tenth** of your mint, rue, and every herb, yet you neglect justice and love for God! But you should have done these things without neglecting the others.

**Luke 18:12** I fast twice a week; I give a **tenth** of everything I get.’

**Hebrews 7:2** To him also **Abraham apportioned a tithe of everything**. His name first means king of righteousness, then **king of Salem**, that is, king of peace.

**Hebrews 7:4** But see how great he must be, if Abraham the patriarch gave him a **tithe** of his plunder. <sup>5</sup> And those of the sons of Levi who receive the priestly office have authorization according to the law to collect a **tithe** from the people, that is, from their fellow countrymen, although they too are descendants of Abraham. <sup>6</sup> But Melchizedek who does not share their ancestry collected a **tithe** from Abraham and blessed the one who possessed the promise.

**Hebrews 7:8** and in one case **tithes** are received by mortal men, while in the other by him who is affirmed to be alive. <sup>9</sup> And it could be said that Levi himself, who receives **tithes**, paid a **tithe** through Abraham.

### ***About the Author***

Scott Wallace Brians was born in 1971 in Miami, Florida. Brians has an engineering degree (Master of Science in Electrical Engineering, fall 1995) from the University of Florida. He has lived in Germany from 1996 to 2005 and currently resides in South Florida. He is married, has two daughters and a son.