

What You Should Know About Tithing

By Herman L. Hoeh

Some argue that there is only one tithe mentioned in the Bible — that this one tithe is to be used for the work of God, for traveling to the festivals, and for widows and orphans. Is this argument sound? Here is the answer!

Is there only one tithe mentioned in the Bible? To whom does the tithe belong? How is it to be used? Is it any different in New Testament teaching compared with the Old?

The New Testament Teaching

Many sects assume that in New Testament times no tithe is to be kept. Others contend we are commanded to tithe in the New Testament. So let's notice what the Bible really says.

Paul tells us in **Hebrews 7:5-9**, "And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham."

Observe that this verse says that, according to the law, the Levites had been given the commandment to take tithes of the people. It was not left to the discretion of the people as to whether they were to give a tithe — or only a little offering. I want you to notice, according to the law the Levites "have a commandment to take tithes of the people." God, therefore, must have given a commandment that the Levites do this. According to the commandment of God in the law, it became the Levites' responsibility to take tithes of the people.

Does this mean that tithing commenced with Moses and the Levites? Let Paul continue with the answer: **Verse 8**, "Here men [the Levites] that die receive tithes" — not portions of tithes, not a part of a tithe, or merely offerings — but "receive tithes; but there [speaking of Abraham] He receiveth them, of whom it is witnessed He liveth [speaking of Melchisedec]. And, as I may so say, Levi also, who receiveth tithes [according to the law], paid tithes in Abraham, for he was yet in the loins of his father [he wasn't born yet] when Melchisedec met him."

So tithes were being received even in Abraham's day! — centuries before the Levites were made priests.

Continuing: **verse 11**, "If therefore perfection were by the Levitical priesthood" — [of course, it was not] then, Paul goes on to say, there would have been no need to change a priesthood. But "the priesthood being changed there is made of necessity a change also of the law," **verse 12**.

What Paul is pointing out is that Abraham paid tithes to Melchisedec. Though the Levites received tithes of the people, yet through Abraham the Levites indirectly paid tithes to Melchisedec also. Christ today is high-priest, with the rank of Melchisedec. Therefore, if even those who died [the Levites] received tithes, how much more should the One who lives receive tithes? That is Paul's argument.

That is the New Testament teaching! The tithes, then, are to go to the priesthood of Melchisedec — to Christ — because Christ, who is Melchisedec, received tithes of Abraham even before Levi was born! Tithing in the New Testament therefore becomes even more important than it was in the Old Testament.

Now let us notice that tithing in the Old Testament is commanded by a statute which we are to keep forever.

A Law from the Beginning

Tithing is not an invention of Moses. Tithing preceded Moses. Moses did not dream up the idea. **Genesis 14:20** tells us: "Blessed be the most high God, which hath delivered thine enemies into thy hand." Melchizedec is speaking. "And he [Abraham] gave Him [Melchizedec] tithes of all." Abraham paid tithes, and Abraham did not receive this from Moses! This was over 430 years before the Law was delivered through Moses.

Now turn to **Exodus 19:5**. There is a little phrase at the end of this verse that we should notice. God says: ". . . for all the earth is mine." Everything belongs to God. God owns everything. Man is only a sojourner on the earth. Man owns nothing permanently.

Since God owns everything, then how does man receive anything? He receives it from God. As everything belongs to God, then whatever man has comes from God. But on what basis does man receive things from God? Does God put a stipulation? Does God reserve a certain portion for Himself?

The Principle of Tithing

Let us read the first mention of tithing in its full details in **Leviticus 27**. Verse 1: "The Lord said unto Moses . . ." This is what the Lord tells Moses. **Verse 2**: "Speak unto the children of Israel, and say unto them . . ." What does God command Moses to tell the children of Israel?

Begin with **verse 30**: "And all the tithe of the Land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord."

Did you notice? All the tenth, or the whole tenth, or the entire tenth of the land, whether it be of the seed or of the fruit, whatever comes forth from it, is the Lord's. (The word "tithe," of course, means a tenth.) It is holy unto the Lord. It then belongs to God. It is His. It is not man's. It's His.

We read also in Malachi, with respect to the tithe, "Will a man rob God?" If God didn't own something, how would man be robbing Him? Isn't it very plain that what is being robbed from God is what belongs to Him? If man owned the tithe, and God did not own it, it wouldn't be robbing God to keep it! Notice it — **Malachi 3:8**, "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee?" — Don't we own everything? Well, the answer is no! — "In tithes and offerings. Ye are cursed with a curse: for ye have robbed Me, even this whole nation."

God must own the tithe. It is His. It isn't man's. Since it belongs to God, man doesn't have anything to say about what's to be done with it, does he? It's God's. It's not man's. We need to recognize that fact.

Who Received the Tithe?

Now we can proceed to **Numbers 18:8**, "And the Lord spake unto Aaron . . ." What He says to Aaron is in the following verse. In Leviticus the Lord spoke to Moses to tell the people about tithing. Now, in **Numbers 18**, God isn't even speaking to Moses. "The Lord spake unto Aaron!" Aaron was the high priest. Notice verse 20: "The Lord spake unto Aaron, Thou shalt have no inheritance in their land [that is, in the land of the other tribes], neither shalt thou have any part among them [the other twelve tribes]: I am thy part and thine inheritance among the children of Israel."

What were the Levites and the family of Aaron to inherit? They were to inherit God's part. "I am thy part and thine inheritance among the children of Israel."

Verse 21: "And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation."

The Lord is here speaking to Aaron, in **verse 20**, about the fact that Aaron doesn't own any productive land for an inheritance. The only places in Palestine they were even allowed to reside in were 48 Levitical cities, and of these 13 cities were devoted to the priesthood. They just had a small area around the cities where they kept the produce which was turned over to them — the tithes and offerings. But notice especially **verse 21**: "I have given . . ." Who is speaking? God is speaking! God has given. If God is giving then He must have something to give. If God doesn't own what He is giving then He wouldn't be able to give it! Isn't that clear? Whatever God owns He is giving. If you have a piece of property legally recorded in your name, what right have I to give your property to your neighbor? Why, no right at all! I have no right to take your inheritance and give it to someone else.

And what has God given to the children of Levi? All the tenth in Israel for an inheritance!

The word "all" here comes from the Hebrew word *kowl*, sometimes *kohl*, and it means all, or the entire amount, the whole. You may check that in *Young's or Strong's Concordance*. The whole of the tithe is the Lord's. Here we find that He has given all, or the whole, of the tithe or the tenth in Israel for an inheritance to Levi. He doesn't say, "I'll let the people decide how much of this they want to give." He says, "I have given all the tenth." But for what? ". . . For an inheritance" to the children of Levi.

This, then, became the children of Levi's inheritance. It belonged to them in Old Testament times!

Since the time of Christ the priesthood of Melchisedec is doing the work of the ministry today, the tithe goes to Melchisedec and to His ministers. Notice that, according to the Old Testament, Levi was never to have a land inheritance — but that did not guarantee that Levi would always inherit the tithe. Levi received the tithe when they obeyed God and were His ministry — or else they received nothing! God ordained that they serve Him and live, or else perish!

Only One Tithe?

Now come the problem texts. Many have had questions and doubts about the book of Deuteronomy. Let's begin with **chapter 12**. "These are the statutes and judgments, which ye shall observe to do in the land, which the Lord God of thy fathers giveth thee to possess it, all the days that ye live upon the earth."

Then he tells them they were to throw down idolatrous altars; throw down everything that represented false religion. The children of Israel were not in any way to serve God as the heathen had done to their gods, **verse 4**. Now **verse 5**: "But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come . . ."

What were they to come there for? **Verse 6**, "And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: And there ye shall eat."

This is addressed to the people by Moses on the east side of Jordan. He warned them to bring all these things up to headquarters. "There ye shall eat before the Lord your God and you shall rejoice in all that you put your hand unto, ye and your households, wherein the Lord thy God hath blessed you. Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes."

Instead of having altars and high places throughout the country, they were to have one central place and there they were to bring their burnt offerings (which they wouldn't be eating anyway because the burnt offering was wholly burnt on the altar), and other sacrifices, and tithes, and heave offerings, free-will offerings, and the firstlings. And it was there that the

people were to eat before the Lord; not some other place. That is what Moses is emphasizing. Some have hastily concluded from this verse that the people were to eat the Levites' inheritance! But it does not say this. In this particular verse Moses does not expressly tell what is to be eaten. It cannot mean everything mentioned in verse 6, for burnt offerings were not eaten.

But, notice, they were to bring "tithes" there. The word is in the plural — more than one! Everywhere else where the tithe, or inheritance of Levi, is mentioned it has been in the singular. But here it is plural, "tithes," more than one!

Let's go on. We pick up the story again in **verse 11**: "Then there shall be a place [when you reach the other side of Jordan] which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord: And ye shall rejoice before the Lord your God, ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you [in the land]."

Israel was to observe the annual festivals where God chose to put His name. The Feast of Tabernacles was held especially at the one place, whereas the others were often held in areas more localized. They were also told: "Take heed to thyself that thou offer not thy burnt offerings in every place that thou seest," **verse 13**. **Verse 14**: "But in the place which the Lord shall choose in one of thy tribes, there thou shalt offer thy burnt offerings, and there thou shalt do all that I command thee."

According to **verses 15** and **16**, they could kill and eat other meat at home if they wanted to. Only those things that God has especially commanded were to come to the one place.

Now **Deuteronomy 12:17** — a most important subject. "Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or of the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand: but you must eat them" (Jewish translation in Magil's Linear reads it, not them) — "but you must eat it [the tithe] before the Lord thy God in the place which the Lord thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the Lord thy God in all that thou puttest thine hands unto. Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth."

Verse 17 clearly forbids anyone to eat within his gates the tithe of the corn, wine, oil, the firstlings of herds or flocks. They must be eaten before the Lord in the place which He shall choose.

Who is to eat it? You, your son, your daughter, manservant, maidservant, and the local Levite.

Not the First Tithe

Many have stumbled on this verse. I would like to quote what a modern scholar says about these verses. It is a good illustration of how people reason today.

The *International Critical Commentary* states this in its comments on page 169: "The Deuteronomic law of tithe is, however, in serious, and indeed irreconcilable, conflict with the law [mentioned in Numbers]. In **Numbers 18:21-28**, the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests; in Deuteronomy it is spent partly at sacred feasts . . . partly in the relief of the poor — in both cases the Levite . . . sharing only in company with others, as the recipient of the Israelite's benevolence."

If that tenth described in Numbers belonged to the people, then the Levite has no real right

to all of it. But, if it belonged to the Levites, the people have no right to it. If it belonged to the people, the Levite had no right to give a tenth of it to Aaron; that would have been the people's responsibility. But it was Levi's responsibility, not the people's.

It is very plain then, that whatever tithe is described here in Deuteronomy cannot be the same tithe described in the book of Numbers! That it is not the same tithe becomes clear when we read the same account from the Septuagint translation of the Bible. This is the Greek translation of the Hebrew Old Testament, rendered again into English. It throws a great deal of light on this 17th verse of Deuteronomy 12 in the Hebrew:

"Thou shalt not eat in thy cities the additional tithe of thy corn, of thy wine, or of thy oil, or the first-born of thy herd or of thy flock, . . . but before the Lord thy God thou shalt eat it, in the place which the Lord thy God shall choose."

The Greek word rendered tithe is *epidekaton* which may mean "an additional tithe," or "a tithe besides." The Greek word *dekaton* which means "a tenth" is not used, but another word *epidekaton* which means "an additional tenth" — or "a tithe besides."

If this were the same tithe as is described in Numbers, then it means that all that tithe had to be eaten by the people and the Levites in only one place. What, then, were the Levites to do when they returned home?

Deuteronomy 12:11 plainly speaks of tithes — in the plural — more than one 10 percent. But when we come to **verse 17** — in speaking of a tithe not to be eaten at home — Moses uses the word in the singular. One tithe, or 10 percent, which is the Levite's, is to come to headquarters for distribution throughout the country. Another tithe, or 10 percent, is to be eaten by everybody only at the place where God places His name.

It's plain that the Greek-speaking Jews who translated the book of Deuteronomy understood tithing clearly. The people were not to eat within their gates or cities the "additional tithe" — or the "tithe besides" — the "other tithe." This has nothing to do with the first tithe!

Chapter 12 is not the only place mentioning these two tithes.

Verse 22 of Deuteronomy 14 reads: "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." **Verse 23**: "And thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always."

Even the Levite was to eat of it only where God chose to put His name! (**Deuteronomy 12:18**). Yet the Levites were to live off their tithe in all the cities throughout the country. Therefore, the tithe that they must have lived on in their cities and villages certainly couldn't have been the tithe which all were forbidden to eat in their own homes.

Obviously, the plural usage in **Deuteronomy 12:11** shows that there is more than one tithe under consideration. Notice very plainly in **chapter 14, verse 23**, the word "tithe" is in the singular. This is a particular tithe — another tithe — that you are not to eat privately in your own home.

What if it's Too Far?

Continuing with **verse 24**: "And if the way be too long for thee, so that thou art not able to carry it . . . then shall thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose. And thou shalt bestow that money for whatever thy soul [desires] . . . and thou shalt eat there before the Lord thy God . . ."

Certainly, you don't eat the Levites' inheritance!

Though the tithe mentioned in **Deuteronomy 14** is something which the Levites may share in (**verse 27**), this tithe is something that the people decide how to use for themselves! The people can turn it into money; they can spend it for whatever they like. And they are told not to

neglect the Levite out of this tithe. (The Levites' portion was to be the firstfruits of vegetable produce and the unblemished firstlings, as we shall soon see.)

You will find no statement in the Bible that the Levite was required to bring up a special tithe which he was to eat here. The people are to bring it.

If there were only one tithe mentioned in all the Bible, that would mean that God gives man the right to bestow it on whatever he wishes — wine and strong drink! And he could squander the Levites' inheritance, which is holy to the Lord, on whatever he pleases. Impossible! These must be two different tithes under consideration. Do you find any place in the Bible where you have the right to set aside that which is holy to the Lord — which is the Levites' inheritance — for the purchasing of your food, wine and strong drink, for all your own personal desires? Of course not.

You are not free to spend God's tithe!

The only stipulation that God puts on this additional or second tithe is the place and the time where you use it!

Another Tithe!

Now turn for the moment to **Deuteronomy 26:12**, "When you have made an end of tithing all the tithes of your increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, and fatherless, and the widow, that they may eat within your gates, and be filled; then you shall say before the Lord your God, I brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed your commandments, neither have I forgotten them."

Notice: The first portion of this verse tells us about tithes. The people completed tithing that third year all the tithes — that implies more than one tenth in the third year. ("The third year" refers to the third year of the cycle of seven.) The third year was a special year. Why?

Since the laws of letting the land rest and releasing the poor debtors were based on a cycle of seven years, we are to save this special tithe in the third and sixth years out of every seven-year period. Compare the story flow in **Deuteronomy 14:28-29** with **15:1** for proof.

None of you were really God's children — spiritually Israelites (**Galatians 3:29**) — until you were converted and baptized. So you won't save this third tithe until the third year after you were converted.

And remember that this special tithe is only to be saved every third and sixth year out of seven.

We have already observed that the first and second tithes were set aside "from year to year." The people were to go from year to year to the place which the Lord chose to eat the second or "additional" tithe. But here is something which is to be set aside the third year, which is the year of tithing this special tithe!

I would like to quote from the Benson's Commentary concerning what the inspired Hebrew really signifies. Chapter 26:12 of *Benson's Commentary* makes this comment: "The third tithe . . . the Hebrew expression is, 'of that tithe.' "

Let us read it, now, as the Hebrew really emphasizes it: "When you have made an end of tithing all the tithes of thine increase the third year, which is the year of that tithe, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates . . ."

What he is emphasizing here is that after you have made an end of tithing all your tithes in the third year, which is the year of that special tithe, you are to see that the special third tithe is given to the stranger, the fatherless, the widow, and to the Levite that they may eat within your gates.

Now notice what is mentioned in **Deuteronomy 14:28**: "At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shall lay it up within thy gates." They were to bring this tithe out of their houses, as you read in **Deuteronomy 26:13**, and they were to lay this one up within their gates. But the other tithes they were to take out from their homes (**Deuteronomy 12**) and bring them yearly to the place where God chose to put His name.

But some people reason: "That means that for two years they took it up to headquarters, but for the third year the one tithe was left at home." Modern critics reason in the same way!

They, too, reason that there was one tithe, that it didn't belong to God, that it wasn't the Levites' inheritance. They reason that the people spent it on themselves two years at the Holy Place, and the third year they spent it for the needy at home. The indication, they conclude, is that the people wouldn't be keeping God's festivals any more than two out of three years! That's the way men reason! But that's not what the Bible says!

This special third tithe — God's insurance program — is for "the stranger, the fatherless, the widow, and the handicapped Levite" — in other words, those having no means of support.

But I would like to read you how the Jews themselves, who translated this verse into Greek in the Septuagint, understood it. **Deuteronomy 26:12**: "When thou hast completed tithing all the tithes of thine increase the third year, thou shalt bring the second additional tithe to the Levite, the stranger, the fatherless, and the widow, that they may eat in thy gates, and be merry." The Greek wording here is to deuteron epidekaton; that is, "the second additional tithe."

As there is not only one tithe, but also an additional tithe, then this second additional tithe would be the third tithe! That is how the Jews understood it 250 or 270 years before the time of Christ.

What about the firstlings?

We come now to the question of the "firstlings," or firstborn of animals. Some reason that since "firstlings" are mentioned as belonging to the priests and also as part of the second or additional tithe, therefore there are not two different tithes, but only one tithe, part of which people may spend on themselves. Is this reasoning sound?

Notice in **Deuteronomy 14:23** that the people are to eat of the firstlings. These firstlings are clearly part of that tithe used at the annual festivals. But in **Numbers 18:17-18** we read: "But the firstling of a cow, or the firstling of a sheep, or the firstling of a goat, thou shalt not redeem; they are holy: thou shalt sprinkle their blood upon the altar, and shalt burn their fat for an offering made by fire, for a sweet savour unto the Lord. And the flesh of them shall be thine [the priests] as the wave breast and as the right shoulder are thine."

How are these verses to be reconciled?

Turn to **Exodus 13**. When the Israelites were to come into the land, **verse 12**, they were to "set apart unto the Lord all that openeth the matrix, and every firstling that cometh of a beast which thou hast; the males shall be the Lord's. And every firstling of an ass thou shalt redeem with a lamb; and if thou wilt not redeem it, then thou shalt break his neck: and all the firstborn of man among thy children shalt thou redeem" (in part by offering the tribe of Levi in their place; **Numbers 3:12-13**).

Now continue with **Exodus 13:15**, "And it came to pass, when Pharaoh would hardly let us go, that the Lord slew all the firstborn in the land of Egypt, both the firstborn of man, and the firstborn of beast: therefore I sacrifice to the Lord all that openeth the matrix, being males; but all the firstborn of my children I redeem."

What specifically belonged to the Lord were the males among the firstlings. All firstlings were set aside for a special purpose. But those which were males belonged specifically to God, and He gave them to the Levitical priesthood.

But in the book of Deuteronomy the people also used firstlings at the festivals. A

contradiction? No.

There are firstlings among female animals as well as among males. Any that first opens the womb is a firstling, whether it be male or female.

The very fact that the males are emphasized in one place but not in another certainly indicates that what was the priests' part of the second tithe was the male firstlings. The rest of the firstlings, the females, were those which the people kept as their part of the second tithe and brought up to be eaten at the annual festivals. That is the simple answer to the problem!

But some will bring up **Deuteronomy 15:19** and **20**: "All the firstling males that come of thy herd and of thy flock thou shalt sanctify unto the Lord thy God: thou shalt do no work with the firstling of thy bullock, nor shear the firstling of thy sheep. Thou shalt eat it before the Lord thy God."

If this were the correct translation, it would imply that any person could eat the firstling male. But this is not translated according to the inspired Hebrew! From Magil's *Linear School Bible*, by Joseph Magil, with the Hebrew text and translation for teaching in Jewish schools, we read: "Every firstling that is born among thy herd and among thy flock, the male, thou shalt sanctify to the Lord thy God . . ." In other words, of all the firstlings, the male shall be sanctified to the Lord. Continuing: "Thou shalt not work with the firstling of thy herd and thou shalt not shear the firstling of thy flock. Before the Lord thy God thou shalt eat year by year in the place which the Lord shall choose, thou and thy household."

When translated clearly, it is very plain that of every firstling that is born the males were to be sanctified to the Lord, that no firstlings were to be used for work, that the remaining firstlings — which were not directly offered to God and given to the priests — were the ones you kept for yourself and used as part of the second tithe at the feasts. They could, of course, be exchanged for money if traveling distances were too great to the feasts. Blemished ones were kept at home for ordinary use, **Deuteronomy 15:21-22**.

What about 'Firstfruits'?

Another controversial aspect of tithing is that of "firstfruits" mentioned in **Numbers 18:12**, "All the best of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the Lord, them have I given thee [the priests]."

What are "firstfruits"? To whom do they belong?

Deuteronomy 26:2 makes it plainer: "Thou shalt take the first of all the fruit of the earth, which thou shalt bring of thy land that the Lord thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the Lord thy God shall choose to place his name there."

The firstfruits are mentioned again in **Exodus 23:19**: "The first of the firstfruits of thy land thou shalt bring into the house of the Lord thy God." **Numbers 18:13** reads: "Whatsoever is first ripe in the land . . ."

The first of the firstfruits corresponds to what we find in **Numbers 18:12**: "The best [or the first] of the oil, and the best [or the first] of the wine, and of the wheat, the firstfruits of them which they shall offer unto the Lord, them have I given thee [the priests]."

The first portion of the first harvest, which began about the Days of Unleavened Bread and ended by Pentecost, was set aside and called the "first of the firstfruits." It was brought to the "house of the Lord."

In other words, out of the second tithe of corn, wine and oil and other produce, a special offering was presented to God for the service of the priesthood, and the remainder of the tithe of the first harvest was used by the people at the festival, **Deuteronomy 26:11**.

By way of summary, notice **Deuteronomy 14:22**. "You shall truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the Lord thy God in the place which He shall choose . . . the tithe . . . and the firstlings . . ." This tithe is set aside

year by year, as long as they are reaping harvests of the soil.

Chapter 15, verse 20, makes this specially clear: "Thou shalt eat . . . before the Lord thy God year by year."

If a tithe for the widows and orphans, **Deuteronomy 14:28-29**, was set aside within each city every third year, and yet, in **Deuteronomy 15:20**, the people were to eat a tithe before God's presence year by year, then obviously the tithe which was eaten only before God's presence, **Deuteronomy 12:17**, year by year — every year — was not the same tithe! And both of these are distinct from the tithe which belongs to God for His work.

One tenth God reserves for Himself — that is for the work of the ministry in carrying the gospel to the world. You send that tithe to headquarters.

Then there is another tithe you bring up to the place God puts His name. You enjoy it with the others at the annual festivals. Then there is yet another which you set aside, as a kind of insurance program, to take care of those who have no source of income or no fathers to provide for them, and those who have been uprooted from their community, and widows.

The Example of the Jews

Let us read what Josephus said about tithing. In Book IV of *Antiquities of the Jews*, chapter 4, section 3: "And now Moses . . . commanded the Hebrews, according to the will of God, that when they should gain the possession of the land of Canaan, they should assign forty-eight good and fair cities to the Levites; . . . and besides this, he appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priests . . . Accordingly he commanded the Levites to yield up to the priests thirteen of their forty-eight cities, and to set apart for them the tenth part of the tithes which they every year receive of the people; as also, that it was but just to offer to God the first-fruits of the entire product of the ground; and that they should offer the first-born . . ."

Now from his own account, Book IV, chapter 8, section 8: "Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city: for it is fit that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honour of the donor."

The Jews understood that they were to take, besides the tithes which had been allotted to the priests and the Levites, another tenth, which they could bring up, or exchange for money at home and bring up to the Lord during the three festive seasons.

Now, Book IV, chapter 8, section 22: "Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a tithe to be distributed to those that want; to women also that are widows, and to children that are orphans. But when any one hath done this, and hath brought the tithe of all that he hath, together with those first-fruits that are for the Levites, and for the festivals, and when he . . . hath fully paid the tithes according to the laws of Moses, let him entreat God that he will be ever merciful and gracious to him."

Josephus here reveals the understanding of the Jews in the days of Christ and the apostles. Jesus recognized they properly followed the Bible in tithing!

Now read the Jewish historical record in the *Book of Tobit*: Tobit is quoted: "A tenth part of all my produce, I would give unto the sons of Levi who officiated at Jerusalem, and another tenth, I would sell and go and spend the proceeds in Jerusalem each year, and a third tithe I would give to those to whom it is fitting to give, as Deborah, my grandmother, had instructed me, for I was left an orphan by my father."

Why did Tobit know how to spend the third tithe? He knew because he was an orphan!

How plain the subject of tithing is!

There are three distinct tithes mentioned in the Bible. Each one of those is for a distinct purpose. These tithes are still for us to keep today. They are commanded to be kept in the land which God promised to Israel (Deuteronomy 12). We today are in part of that land which God promised Israel! We therefore are to observe these things!