

Rethinking the Tithe

Summary

To the descendants of Levi I have given the entire tenth of the produce collected in Israel. It is their inheritance in payment for the service they render in the tent of meeting.

Numbers 18:21

Now, in regard to the collection being made for God's people: you are to do the same as I directed the congregations in Galatia to do. Every week, on Motza'ei-Shabbat (= the first day of the week), each of you should set some money aside, according to his resources, and save it up; so that when I come I won't have to do fundraising.

1 Corinthians 16:1-2

So I thought it necessary to urge these brothers to go on to you ahead of me and prepare your promised gift in plenty of time; this way it will be ready when I come and will be a genuine gift, not something extracted by pressure. Each should give according to what he has decided in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.

2 Corinthians 9:5+7

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.

Hebrews 7:5

And it could be said that Levi himself, who receives tithes, paid a tithe through Abraham.

Hebrews 7:9

For when the priesthood changes, a change in the law must come as well.

Hebrews 7:12

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The Term "Tithe"

The term "tithe" has a meaning. It describes the *general* action of "paying or receiving 10%". This in itself has nothing to do with the *specific* "Moses Tithe", "Jacob Tithe" and the "Abram Tithe". For this document I introduce "Man's Tithe". "Man's Tithe" is a tithe system that is practiced by man, yet not found in Scripture.

The Tithe-Priest-Sacrifice Triad

There is one fundamental truth about the mosaic tithe upon which all others are built. The truth is that the tithe belongs to a larger system. The system is comprised of three inseparable elements:

- the tithe,
- the Levite priest, and
- the sacrificial ritual.

This levitical order cannot be dismembered. If one piece is removed, the other two cease to exist. The repercussions of this truth are as follows: If the tithe collector demands tithe payment, but fails to provide the other two parts, then he has created a pseudo levitical system in his own mind. That's how "Man's Tithe" took over the place of God's tithe.

The Qualification

The reader should keep the *tithe-priest-sacrifice* triad (levitical order) concept in the back of his mind when perusing the aspects of the mosaic tithe according to the Scriptures. These are the facts as they stand:

- (1) The tithe is the inheritance for the Levites who were set apart for the service of God. The twelve tribes, who were apart from the Levites, received parcels of land to farm as an inheritance. The Levites did not. The tithe is inseparably connected to the service of the Levites and their inheritance as a non-farming priests.
- (2) The tithe is payment for the priestly services at the temple. These services are to cleanse Israel of its offenses against Adonai. The tithe is inseparably connected to the cleansing of sin of Israel and the associated sacrificial rites of the Levite priests.
- (3) Only the farmland-inheriting tribes of Israel are commanded to pay the tithe.
- (4) The tithe is paid only with agricultural products (plants and animals). The tithe does not exist outside of agriculture. The exception: money paid for redeeming the first born male and unclean animals. This rule flows into rules (5), (6) & (7).
- (5) The tithe becomes the sacrifice in the rituals. Without the tithe, there is no harvest or cattle to be sacrificed. To be sacrificed is to be killed. The prerequisite of being killed is being alive. Thus the tithe must be agricultural in nature. Money cannot be killed, and therefore cannot be sacrificed. Money then could not and cannot be the tithe.
- (6) The tithe becomes food for the Levite priests. They were not allowed to farm because their work consisted of sacrificial rituals. While one can eat agricultural products, one cannot eat gold or silver coins. Nehemiah 13:10 records what happens when the food is not delivered.

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- (7) The tithe becomes food for the Israelite farmers, widows and foreigners.
- (8) The tithe is paid only at the temple in Jerusalem where the sacrificial rites are performed. The law specifically warns the Israelite farmers against taking the tithe elsewhere. It is not paid in local congregations out of convenience. The law also specifically warns the priest from performing sacrifices anywhere but in Jerusalem.
- (9) The tithe is gathered by the Israelite farmer once a year, and delivered once every three years. The tithe is not delivered once every paycheck.

Nehemiah 10:34-39 gives a compact overview how the levitical order was practiced.

The reader should appreciate that the qualifications for the levitical order have never been altered by the Law Giver. If a tithe collector or payer does not follow this framework in its entirety, he is engaging in "Man's Tithe". He is deleting from, and adding to, Torah (the Hebrew term for "law").

As a special point of interest, the tithe - as an inheritance and payment for work - is reserved exclusively for the Levite priest. No one else has a right to his tithe: not prophets, pastors, teachers, evangelists, apostles, deacons, etc. See 1 Samuel 13:9-13 to understand how God treats leaders who assume roles belonging to the Levites. See 1 Kings 12:25-13:10 for the story of Jeroboam and his sin for moving the levitical order away from Jerusalem. Ezra 2:61-63 sets the standard for those who wish to be a levitical priest and eat of the sacred food (the tithe). Likewise, the payment of the tithe is reserved only for those receiving the benefits of the priest's work and for those having received farmland as an inheritance. No other group has this duty: not the Egyptians, Edomites, Philistines, Babylonians, Frenchmen, Germans, Japanese, etc.

To recapitulate, the tithe does not exist on its own. *It exists only in connection with the Levite priests and the sacrificial rites.* It is intricately associated with the levitical order. Anything else is an invention of man.

Israeli National Policy

When we consider the above qualifications of the levitical order and take a step back to see the big picture, we understand that the tithe is part of a national policy. The policy is straight forward:

- The twelve farming tribes care for the physical needs of the Levite tribe.
- The Levite tribe cares for the spiritual needs of the twelve farming tribes.

This policy makes sense applied to the Israelite nation only. It has no relevance to the Russians or Americans. Likewise, there exists no such levitical arrangement for Christians. In the Christian community, no group "A" is disallowed from working to meet his own physical needs as the Levites were. No group "B" is commanded to care of the needs of this non-existent group "A" with a set percentage of their income.

While there are edifications in the New Testament to give to those who labor for the gospel (1 Corinthians 9:14, Galatians 6:6), there is no command to give a declared amount, whether 10%, another percentage, or a flat fee. The laborer has a right to *receive* a free-will gift. However, the laborer has no right to demand a payment, tithe or any other form of salary (2 Corinthians 2:17). Additionally, the New Testament (Paul as an example) allows those who labor for the gospel to fund their own needs in contrast to the levitical order.

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The New Testament encourages the transfer of wealth from one to another according to the free-will as decided in the giver's heart. Any money collected per the tithe pretext is by its very nature not under free-will, but under the force of law.

The Foreshadowing of Jesus

All Christians and Messianic Believers agree that Jesus is the *last* sacrifice and the *last* high priest as Hebrews chapter seven tells us. Two points grow out of this truth as it pertains to the tithe.

Firstly, the sacrifice explicitly and absolutely requires the tithe (payment), for the tithe becomes the sacrifice. Therefore, Jesus is the *last* tithe. The *last* tithe dictates that there are none to follow for those who believe in Jesus. Secondly, the Christian has been cleansed by the last sacrifice, and he has no further need of sacrifices. Therefore he has no need of paying for said sacrifices. To sum up, Jesus fulfilled the entire levitical order. The levitical order foreshadowed Jesus, just as the Old Testament foreshadows the things to come.

The Lord's Portion

The "Lord's Portion" is set aside for Aaron according to Numbers 18:25-32. The "Lord's Portion" is translated in many ways in different Bibles, such as the "Lord's Raised Offering" for example. This tenth of the tithe is to be regarded as "grain from the threshing floor" and as "new wine from the winepress". This is a foreshadowing of the "Passover Last Supper" found in Matthew 26, Mark 14 and Luke 22 where Jesus likens the bread and the wine unto His broken body and spilled blood. In these passages Jesus has unmistakably identified Himself as *the tithe*, *the high priest* and *the sacrifice* of the levite order.

The "Lord's Portion" and the "Passover Last Supper" are themselves foreshadowed by Melchizedek the high priest (Jesus) who brought bread and wine in Genesis 14. Thus, the tithe story begins in Genesis 14, flows through the codified levite order, and ends at the crucifixion.

The Temple

The New Testament says that the body of believers (the Church) is the temple; alluding to the temple of the Old Testament. In the Old Testament, both the tent of meeting (the portable temple) and the temple in Jerusalem were funded with the free-will offering, not with the tithe. Thus the Church is funded via the free-will offering only. Indeed, every reference in the New Testament about funding the work of the Church mentions free-will offerings only.

Raising Funds in the Church

The following verses set the standard. They provide instruction on how money shall be collected in, and for, the Church.

1 Corinthians 16:1-2 Now, in regard to the collection being made for God's people: you are to do the same *as I directed the congregations* in Galatia to do. Every week, on Motza'ei-Shabbat, each of

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you should set some money aside, *according to his resources* (not according to the tithe!), and save it up; so that when I come I won't have to do fundraising.

2 Corinthians 9:5 & 7 So I thought it necessary to urge these brothers to go on to you ahead of me and prepare your promised gift in plenty of time; this way it will be ready when I come and will be a genuine gift, not something extracted by pressure. Each should give *according to what he has decided in his heart* (not according to the tithe!), not grudgingly or under compulsion, for God loves a cheerful giver.

Those who go above what the apostle Paul has said by demanding "the tithes and offering" have added to the Word of God. Paul emphasizes that the funding of the Church is done *without* compulsion; but the tithe is compulsion for those under that section of the law. We know then that the compulsion of the tithe has no place in the funding of the Church, for the Church is not under that section of the law.

The Price

- (1) 1 Corinthians 6:20 For you were bought at a *price*. Therefore glorify God with your body.
- (2) 1 Corinthians 7:23 You were bought with a *price*. Do not become slaves of men.
- (3) 1 Peter 1:18-19 You know that from your empty way of life inherited from your ancestors you were *ransomed*—not by perishable things like silver or gold, but by precious blood like that of an unblemished and spotless lamb, namely Christ.

The tithe (Jesus Himself) paid for the sacrifice (Jesus Himself) that cleansed us. And this price has been paid in full: "It is finished!" (John 19:30). Why still continue to pay for the freedom we already enjoy?

The Testimony

The tithe is an evangelistic message for the Jew because it is a foreshadowing of Jesus. Those instructed in Torah understand that the tithe paid for the levitical practices. If we are cleansed by Jesus, we are cleansed in total, and we have no need of paying a tithe to cleanse us further.

Acts 24:17 indicates that Paul *brought alms and offerings, not a tithe*, and was ritually pure. Paul did not bring any tithe, for that would have destroyed his testimony that Jesus had fulfilled the levitical order.

The Levitical Order is Serious

Numbers 18:7 But you and your sons with you are responsible for your priestly duties, for everything at the altar and within the curtain. And you must serve. I give you the priesthood as a gift for service; *but the unauthorized person who approaches must be put to death*.

Assuming a function that exclusively belongs to the Levite Priest should not be taken lightly. Review 1 Samuel 13 again.

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Proposed arguments for the "Christian Tithe"

In an attempt to "fund the Church", "pay salaries" and "construct buildings", it has been proposed that the Christian must pay the tithe to a local "Church Leader". While this may be an honorable goal, the cause does not justify the method. Only Scripture can justify the method. We briefly attend to the four most prevalent arguments.

Law of Moses

Essentially the tithe collector claims that the law of the tithe per Moses applies to the Christian. The fallacy of this argument is effectively dealt with above. The Christian is not obliged to tithe to a Levite any more than he is obliged to make sacrifices for his sin. This is the reason that the "levite priest" does not exist as a function in the Church. There is no Levite priest, there is no Levite sacrifice and there is no Levite tithe in the Church. The levitical order has no application here.

The modern day tithe collector claims an inheritance that is explicitly reserved for the Levite Priest. Furthermore, he lays a burden on his brethren that is explicitly arranged for the farming Hebrews. The Scriptural backing for transferring these rights and claims into the Church remains lacking.

The apostle Peter exclaims that we are a royal priesthood. We bring spiritual offerings, as opposed to fleshly (literally speaking) offerings. The "Jesus Order" of the New Covenant transcends the levitical order. All serve one another spiritually and physically.

Malachi Three

The tithe collector claims that the phrase "People of God" incorporates the Christian. Therefore, the Christian is a thief if he doesn't pay the tithe collector 10% of everything, and as a result will be cursed.

The response to this claim begins with observing that Malachi references the levitical order per the law of Moses. Malachi alleges that the Levite priest and the Israelite farmer are not fulfilling the tithe-priest-sacrifice policy. But Christians shall not be accused of breaking a law when the proposed law does not apply to them. The "Malachi Chapter Three Tithe" argument has not shown that the Christian is part of the indictments found in the book of Malachi.

The book of Malachi is written to the physical house of Israel, not to the Church. The first verse of chapter one verifies this. Christians are not Levitical priests, nor are they farmers in Israel. The first two and a half chapters deal with the indictment against the Levites, and the middle of chapter three deals with the indictment against the farming tribes of Israel. Chapter three specifically states that the indictment is against the sons of Jacob. Christians are not the sons of Jacob, but the sons of Abraham.

The tithe collector makes allegations against *non-tithing Christians* per chapter three. But he omits that *tithe collecting Christians* are bound to perform the sacrificial rituals per chapters one and two. The tithe collector instills fear in the hearts of the *non-tithing Christians* by pointing out the curses in chapter three. But the *tithe collecting Christian* is remiss to point out the curses against himself for

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not performing the sacrificial rituals according to the levitical order. What is law for the payer is likewise law for the collector!

While the tithe collector is living a double standard, the "Christian Tither" does not always come away with clean hands. He may believe God is the big slot machine in the sky. Some have allowed themselves to be deceived by the lure of quick and easy riches. Malachi three, as taught by some modern tithe collectors, is the religious form of the "buy this stock and get rich quick" line proposed by fast talking brokers looking to make a sale.

Jacob's Tithe

Jacob's tithe was a deal with God, a payment for God's protection. It has not been shown what this has to do with the Christian. Furthermore, we have no idea what Jacob did with the tithe. Did he strap it to the back of a mule and send it on its way? And why does the "Jacob Tithe Collector" believe that the tithe should go to him as opposed to the mule or the fire?

Abram's Tithe

The account of Abram's tithe is a foreshadowing of the Moses tithe, the Lord's Portion, the last supper and Jesus Himself as the final tithe and the final sacrifice. Teaching contrary to the spirit of the Scriptures distracts from this story's true purpose and nullifies its power. Nevertheless, according to the tithe collectors, the purpose of the "Abram Tithe" story is to be a teaching on God's plan for funding the Church. And it is assumed that the tithe collector is Melchizedek and the Church members are Abram. How they translate the "Abram Tithe" into the Church is unclear and unsupported by Scripture.

Just like in the Mosaic tithe, the modern tithe collector neglects the backdrop against which Abram paid a tithe:

- (1) Abram paid a tithe only once against the spoils of war
- (2) Melchizedek (king of Salem) blessed Abram
- (3) Abram paid a tithe to Melchizedek (a shadow of Jesus, the eternal and last high priest, per Hebrews chapter seven)
- (4) Melchizedek brought bread and wine (foreshadowing of the Lord's portion, the last supper & the last sacrifice)

The crux of the argument is that Abram is supposed to be an example for "lay" Christians. In order to follow Abram's example, the next time you wage a war, collect spoils, are encountered by Melchizedek the king of Salem with blessings, bread and wine, you should feel free to give him 10% of the spoils.

Should we follow Abram's example in having more than one wife? Or in lying about our relationships to our wives? There is no Scripture remotely indicating that the Christian must follow the "Abram Tithe" example. And much less how to do it!

Built into the "Abram Tithe" argument is the assumption that a Church leader represents Melchizedek (tithe receiver), and the Church "laity" is Abram (tithe payer).

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Claiming to be "a" representative of Christ on earth does not earn the tithe collector any special position either, for all Christians are representatives and ambassadors of Christ. The New Testament clearly states that we are all priests. Since all Christians are priests, and all priests have the right to receive the tithe by their very argument, who then pays the tithe? The non-priests of Christ?

And the Church laity are Abram? Does a Church laity even exist? The answer is "no". But if there were a Church laity, would Abram, the "father of faith", belong to that group? Of course not. The truth is, we are not *Abram himself*, but rather the *sons of Abraham*. Isaac never paid a tithe.

Abram's tithe story is a pivotal point in the history of the universe because it pertains to our salvation. The one-time blessing is directed only to Abram, although for us. It foreshadows that our blessing is in Christ (Ephesians 1:3) - not in paying tithes. Likewise, the "Abram Tithe Payment" was a single time occurrence. Although Jesus Himself was the final tithe because He was the final sacrifice, in Melchizedek He received a one-time tithe payment through Abram. *One* tithe for *one* sacrifice. The Levitical triad tithe-priest-sacrifice has thus been entirely fulfilled in Christ. Neither this particular blessing of Melchizedek, nor this particular tithe of Abram will occur again. "Abram's Tithe" is a foreshadowing of the final tithe, fulfilled in Jesus. There are thus no more tithes to pay.

Overview

All arguments for the Christian tithe have one common element: the double-standard. They pick out one aspect of a story and leave out the rest. They quote law for others to obey while failing to live up to the law themselves. The reader should not fail to discern that the double-standard of scriptural interpretation always results in a transfer of money from the tithe payer to the tithe collector. The tithe collector, in contrast, is not required to perform any of his responsibilities according to Torah. Particularly disturbing is the practice of putting Christians under the curses referenced in Malachi chapter three.

The modern "Church Tithe" is born out of the desire to fund a particular work. But it shall not be forgotten that the only work the tithe is to fund is the levitical order; a system that has no place in the Church.

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Conclusion

The true tithe conflict is bound in some combination of the following four propositions:

- (1) Are we going to take the Torah with regards to the levitical order seriously, or snip and paste according to our whim?
- (2) Are modern tithe collectors willing to forego *their* plans for financial income, and have the faith to try *God's way*?
- (3) Are modern tithe payers willing to forego their "investment opportunity" of a lifetime à la Malachi chapter three?
- (4) Do we have a desire to be a witness to the Jewish community?

Once these issues are settled, the answer to the question, "to tithe, or not to tithe", becomes manifest. Clenching to money and man's traditions obscures the unmissable.

The reader should ask himself what part a Christian might have in the levitical order. Where does he fit? I hope that the reader finds counsel in the uncompromised Word of God as opposed to the "deletion here, addition there" Word of God. Let the peace of Scripture guide your financial decisions, not the terror of Malachi curses. We should put false practices outside the Church and say "no" to tithe claims. If God really wanted such an overarching law as the plan for funding the Church, Jesus and the Apostles would have told us so in plain language. In addition, Jesus neither demanded nor received a single tithe during His ministry on earth.

Bear in mind that the non-Messianic Jew is still bound by the tithe; for it is a "perpetual ordinance". The Messianic Jew is not.

Under the New and Better Covenant, the Christian/Messianic believer is encouraged to give only under free-will conditions, never under compulsion. The suggestion that "giving 10% is the bottom limit because it is a biblical number" is not found in the Bible. It is for God to decide for each of His children what amount they should give, and also to whom.

Let us lay aside the law of the tithe and excel in giving freely with a joyful heart.

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References

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- Genesis 28
- Exodus 35
- Leviticus 27 (end)
- Numbers 18
- Deuteronomy 12
- Deuteronomy 14
- Deuteronomy 18
- 1 Samuel 13
- 1 Kings 12
- 1 Chronicles 29
- Ezra 1
- Ezra 2
- Nehemiah 10 (end)
- Nehemiah 13
- Malachi 1-3
- Matthew 26
- Mark 14
- Luke 22
- Acts 24
- 1 Corinthians 9:14
- 1 Corinthians 16:1-2
- 2 Corinthians 2:17
- 2 Corinthians 9:5+7
- Galatians 3
- Ephesians 2
- Ephesians 4
- Hebrews 7-10
- 1 Peter 2

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