

# Is Tithing for Us Today?

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*(In this quick study, biblical researcher Ya'acov Natan Lawrence is not offering the reader an exhaustive treatment of this topic, but rather a quick synopsis based on his extensive research in pursuit of truth. In doing so, he has evaluated biblical, linguistic, Christian and Jewish sources.)*

**Y**HVH IN HIS WORD, THE BIBLE, instructs us,

Honor YHVH with thy substance [wealth, riches], and with the firstfruits [beginning, best, first, chief, choice part] of all thine increase [produce, product, revenue], so shall thy barns be filled with plenty, and thy presses shall burst out with new wine. (Prov 3:9–10)

How do those seeking to obey YHVH's Word fulfil this command?

To tithe or not to tithe, that is the question in many people's minds these days. In light of the misuse of church members' tithes and offerings by many church organizations and ministries for questionable purposes, and in light of the money-grubbing tactics of many Christian media outlets and televangelists, many are now questioning whether tithing is a biblical principle that was for ancient Israel only, or whether it is a universal principle that applies to all men at all times.

These are fair questions and valid concerns. But let's be certain that our course of action one way or the other is determined by the Word of YHVH, not by personal experience or human's mishandling of scriptural principles. To determine doctrine and theology based on our own experience and emotional negativity is a form of humanism—conforming YHVH's Word to fit us. In so doing, we will find ourselves walking counter to the divine principles and instructions of YHVH Elohim and will open ourselves up to potential judgment (the consequences of sin) and be depriving ourselves of blessing (the consequences of obedience to YHVH).

Let's first review the biblical concept of tithing as chronicled in Scripture.

## **The Pre-Mosaic Tithe (Patriarchal Tithe)**

- ☞ The tithing principle pre-dates Moses and the establishment of the nation of Israel in the land of Israel. It is a universal principle practiced by the patriarchs.
- ☞ Gen 14:18–20 Abraham tithed to Melchizedek, the priest of Elohim, who according to the Book of Jasher (16:11–12; 9:5–6) and rabbinic tradition (b. Talmud Ned. 32), was Shem, and the Torah teacher of Abraham. Abraham paid tithes of all that he had to Melchizedek—not just the spoils of war. Abraham honored YHVH—possessor of heaven and earth—by giving a tithe to YHVH's servant and likely Abraham's Torah teacher.
- ☞ Gen 28:22 Jacob tithed all that YHVH had given him, not just the agricultural goods of the land.

## **The Mosaic Tithing System**

- ☞ The Mosaic tithe system was for the nation of Israel in the land of Israel. It was a form of taxation that supported the government (the Levites and the priesthood), and took care of the poor. It also provided a means for the Israelites to have the means to make it to the three annual aliyah feasts.
- ☞ YHVH had freely given the Promised Land to the Israelites. Their tithing of the increase of that land was their way of honoring YHVH for his allowing them to use the land. If they honored him in this way, they and the land were blessed. If they didn't honor YHVH, they and the land were cursed.
- ☞ Lev 27:30–31 says that the tithe was due on the produce of the land (referring to the land of Israel, and not to land in general, i.e., outside of Israel).
- ☞ The Mosaic Covenant had two tithes that were linked to the seven-year time cycle.
  - The first tithe went to the Levites (Lev 27:30–33; Num 18:21). The first tithe was to be given to the Levites

and to no one else (Num 18:23-31). They in turn gave a tenth of their tithe to the High Priest and the sons of Aaron (the priests) (Num 18:23-32). The first tithe could be converted into money if one paid a twenty percent penalty (Lev 27:31). This tithe went to the Levites so that they could devote themselves to studying Torah (2 Chron 31:4-5) and then to teach what they had learned to the people (Deut 14:22-23, “that you may learn to fear YHVH your Elohim always”; Ezek 44:23-24, “that you may teach my people the difference between the holy and the profane”). The first tithe went to Levites, while the agricultural firstfruits went directly to the priests at the Temple. The Levites in addition paid their tithe of the tithes to the priests (Neh 10:37-39).

- The second tithe was used to finance the Israelites three annual pilgrimage festivals (Passover, Pentecost and Tabernacles) to the place where YHVH had placed his name. Any second tithe that one did not use went to the Levites (Deut 14:22-27). The second tithe could be converted into money to facilitate traveling (Deut 14:25). This tithe was not given to the Levites, so it is a tithe we can still do today, since it is to be used by the tither. It is not to be used inside one's gates.
- Every third and sixth year of the seven-year cycle, the tither donated his second tithe to the needy and the local Levite. In the seventh year there was no tithe since there was no produce gathered in since the Torah required that the land lay fallow that year (See the *ArtScroll Chumash* Rashi's and S.R. Hirsch's commentaries on Deut 14:28-29).

### The Levitical Priesthood Passed Away; The Melchizedek Priesthood Is Forever

- ☞ Psalm 110:1-4 says that the coming Messiah would be of the Melchizedek priesthood, which is an eternal institution.
- ☞ The writer of Hebrews says that Melchizedek was a forerunner of Yeshua. (Heb 6:20)
- ☞ Tithing is not only a physical activity, but an act of worship. There is no longer a Levitical priesthood, but their remains the spiritual priesthood of Yeshua (Melchizedek). (Heb 7:1-8)
- ☞ We cannot tithe to a Levitical priesthood that no longer exists; therefore, how do we tithe to Yeshua as Abraham tithed to Melchizedek, and Jacob to YHVH (the pre-incarnate Yeshua)? Yeshua teaches us in Matthew 25:31-40 that if we give to those in need around us, we are giving to him. If we give to the spiritual body of Yeshua, we are giving to him. When we bless those in need around us we are blessing Yeshua. We must ask him where and how we are to bless him on this earth.
- ☞ As Abraham tithed to YHVH-Yeshua through Melchizedek, so we tithe to Yeshua by giving to the poor, helping those in need, and helping his spiritual body.

### NT Principles Governing Our Giving

- ☞ Yeshua instructed us in Luke 6:38, “Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you.”
- ☞ Paul instructed the believers in Philippi about giving. He addresses the issue of supporting his ministry and that by their faithfulness in giving to him it is in effect giving an offering (a sacrifice) to YHVH, and that the Philippians would be blessed for this. (Phil 4:16-19)
- ☞ Paul says in 1 Timothy 5:17-18 that we are to give those who spiritually feed us. Paul quotes a Torah principle here.

Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. For the Scripture says, “You shalt not muzzle the ox that treads out the corn. And, The labourer is worthy of his reward.”

- ☞ In our giving to each other, YHVH loves a cheerful giver. When we give, a divine law of reciprocity is activated. Our giving will determine how blessed we will be. If we sow sparingly we will reap sparingly, but if we sow bountifully we will reap bountifully. Our giving speaks of the condition of our heart. Some give grudgingly and some give bountifully. In our giving we need to follow the example of YHVH who generously gives to

all. When we give bountifully and cheerfully, YHVH will bless us with more so that we will be able to give even more (2 Cor 9:6–15). These are divine laws and spiritual principles that are activated by our cheerful giving.

☞ The Children of Israel were cheerful givers when asked to contribute to the building of YHVH's Tabernacle. They gave above and beyond the need (Exod 25:1–3; 35:20–29; 36:5–7).

### Additional Scriptures on Giving

- **Prov 11:25**, The liberal soul shall be made fat: and he that waters shall be watered also himself.
- **Prov 28:27**, He that gives unto the poor shall not lack: but he that hides his eyes shall have many a curse.
- **Prov 22:9**, He that has a bountiful eye shall be blessed; for he gives of his bread to the poor.
- **Ps 112:9**, He has dispersed, he has given to the poor; his righteousness endures for ever; his horn shall be exalted with honour.
- **Prov 28:27**, He that gives unto the poor shall not lack: but he that hides his eyes shall have many a curse.

### Overview and Conclusion

Tithing is a universal principle that predates the Mosaic Covenant. To say that it passed away with the sacrificial and Levitical systems is to ignore the greater reality of tithing: that it pre-existed the Mosaic system, that it is a way to honor YHVH, who is the Creator and Possessor of all.

The first tithers mentioned in Scripture are Abraham and Jacob. With Abraham, his tithing was a way to honor the universal priesthood of Melchizedek, and was, by prophetic extension, a way of honoring the Messiah. In tithing to Melchizedek, Abraham was also supporting and honoring his Torah teacher.

Jacob promised to tithe to YHVH. Scripture does not record how exactly he accomplished this, but there is no reason to doubt that he did it. Jacob made this promise to YHVH while leaving the Promised Land for temporary residence in the region of Babylon. Twenty-two years later, Jacob returned to the Promised Land a wealthy man having obtained all of his wealth in Babylon—not in the land of Israel. If he kept his promise to YHVH, he would have had to pay a tithe on that wealth. This would teach us that the universal principle of tithing as first practiced by the patriarchs applied to wealth not only obtained in Israel but outside of the land of Israel, as well.

When we come to the Mosaic tithing system, we see that certain tithes were to be paid to the Levites and the priesthood (sons of Aaron). Other tithes were to be used by the tither to finance their pilgrimage festivals, as well as to support the poor and needy. There is no Levitical priesthood or temple today, so it is impossible to pay tithes to them. However, the greater principle of tithing directly to YHVH or to his servants and to Torah teachers as first practiced by the patriarchs remains in effect to this day. This is validated in the Apostolic Scriptures (NT), as we have already seen.

Some will say that tithing passed away with the Levitical priesthood. We have addressed this issue already. But let us add, that the arguments that are often used to do away with tithing are the same arguments that the Christian church system uses to justify the abrogation of the Sabbath, YHVH's annual feasts, the biblical dietary laws and many other aspects of the Torah.

In adhering to the higher spiritual principle of tithing, as Proverbs 3:9–10 states, we are actually honoring YHVH. The psalmist wrote that the earth is YHVH's and the fullness thereof (Ps 24:1). All wealth comes from the earth and is gotten by the strength and abilities he gave to us. Man is prone to greed, covetousness and materialism. By honoring YHVH with the firstfruits (or beginning, first or choice part) of our increase (or produce, product or revenue), we are acknowledging his ownership of all, and his sovereignty over all. We are also placing faith in his divine principles that if we put him first in our lives, then he will bless us abundantly physically. This is what Solomon in his wisdom states in Proverbs 3:10. Yeshua also reiterated this divine principle of cause and effect when he stated in the Sermon on the Mount in Matthew 6:33, "Seek you first the kingdom of El, and his righteousness and all these things [i.e., material blessings] shall be added unto you."

It has been the observation of this author over the years that those who stop tithing stop growing spiritually, their ministries go nowhere, and they suddenly never have enough finances to meet their needs. Those who are unreserved tithers and givers are those who flourish and abound both physically and spiritually, while those who hold on to their tithes and offerings lose that same money (and much more besides) they would have tithed to unexpected disasters, medical expenses, traffic tickets and in a hundred other ways. It is as if the hand of YHVH's

protection over their finances has been lifted off of them.

In conclusion, we leave you with the same Scripture verse we started with for your prayerful consideration:

Honour YHVH with thy substance [wealth, riches], and with the firstfruits [beginning, best, first, chief, choice part] of all thine increase [produce, product, revenue], so shall thy barns be filled with plenty, and thy presses shall burst out with new wine. (Prov 3:9–10)

