

The Doctrine of Tithing

Beginning in the book of Genesis, the Bible reveals to us the concept of giving tithes and offerings as a personal means of expressing our appreciation and worship of God as our Creator and Sustainer. While God certainly does not need our money, our giving back to Him expresses our acknowledgement and appreciation that God has provided us with all that we have. To begin looking at this subject let's first notice that everything we have comes from God.

Ps 24:1-2

¹ The earth *is* the Lord's, and all its fullness,
The world and those who dwell therein.

Ps 50:10-12

¹⁰ For every beast of the forest *is* Mine,
And the cattle on a thousand hills.
¹¹ I know all the birds of the mountains,
And the wild beasts of the field *are* Mine.
¹² "If I were hungry, I would not tell you;
For the world *is* Mine, and all its fullness.

Deut 8:18

¹⁸ "And you shall remember the Lord your God, **for *it is* He who gives you power to get wealth**, that He may establish His covenant which He swore to your fathers, as *it is* this day.

1 Chron 29:10

¹⁴ But who *am* I, and who *are* my people,
That we should be able to offer so willingly as this?
For all things *come* from You,
And of Your own we have given You.

Since God owns everything and has given us all that we have, when we give tithes and offerings to Him we are merely giving back a portion of what He has given to us. The most important significance of our tithes and offerings is not their monetary value, but rather the spiritual significance they serve in developing and expressing our relationship with and devotion to God. God's desire is that we learn to love and serve Him with all our hearts.

Deut 10:12-14

¹² "And now, Israel, what does the Lord your God require of you, but to fear the Lord your God, to walk in all His ways and **to love Him, to serve the Lord your God with all your heart and with all your soul,** ¹³ *and* to keep the commandments of the Lord and His statutes which I command you today for your good? ¹⁴ Indeed heaven and the highest heavens belong to the Lord your God, *also* the earth with all that *is* in it.

As physical human beings, one of the most personal ways we can express our love and devotion to God is by honoring him with our physical possessions. As Jesus Christ tells us in the New Testament, "For where your treasure is, there your heart will be also" (Matt 6:21; Luke 12:34). Christ also tells us that the intentions of our heart in giving an offering is what He places value in and not the amount of the offering.

Mark 12:41-44

⁴¹ Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many *who were* rich put in much. ⁴² Then one poor widow came and threw in two mites,* which make a quadrans. ⁴³ So He called His disciples to *Himself* and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; ⁴⁴ **for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood.**"

While the widow in this example gave the least amount from a monetary perspective, by giving "her whole livelihood" she demonstrated that she loved God with all of her heart. This is what God places the most value in.

Because of this emphasis on the intentions our hearts in acts of giving, Christ further instructs us that when we do acts of giving they should be done in a personal and private manner and not as a show to impress others.

Matt 6:1-4

¹ "Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven. ² Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites do in the synagogues and in the streets, that they may have glory from men. Assuredly, I say to you, they have their reward. ³ But when you do a charitable deed, do not let your left hand know what your right hand is doing, ⁴ that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly.

Our tithes and offerings to God are no exception to this. They should also be given in a personal and private manner that is just between us and God. In keeping with this principle, the Pacific Church of God has purposefully setup its database and record keeping so that no one in

the ministry of the Church has any access whatsoever to donation records of those that contribute to the Church. This policy helps to ensure that the tithes and offerings of the members of the Church remain a personal and private matter between them and God.

While the intention of our hearts is definitely God's focus on the subject of giving tithes and offerings, He has given us specific instructions in His word regarding what He requires of us. With this in mind let's take a look at the instructions God gives us in His word regarding tithing.

Recent Attacks on the Doctrine of Tithing

In the years since the breakup of WCG basically every major doctrine of the Church of God has been assaulted in one way or another. These attacks have often come from within the Church or from those who have previously been affiliated with the Church. The doctrine of tithing is no exception. There have been numerous attacks to either completely do away with tithing or to pervert it. These attacks basically boil down to two major arguments. The first is that tithing no longer applies in the New Covenant and the other is that there are not three separate and distinct tithes. The most common version of this second argument is that there is only one tithe and this one tithe was split three different ways to address the needs of the Levites, the Festivals, and the poor. Another common argument is that there are only two tithes and every third year the Festival tithe (or 2nd tithe) is given to the poor and needy thus meaning that there is no separate and distinct 3rd tithe.

The idea that tithing no longer applies in the New Covenant is based on the very same logic that is typically used to argue that the 10 Commandments, Sabbath, Holy Days, etc. no longer apply in the New Covenant. This logic states that the Law of God came into existence at Mount Sinai as a result of the Old Covenant agreement with Ancient Israel. If the Law was just a part of the Old Covenant then it would logically follow that when the Old Covenant was abolished then so was the Law itself. The obvious problem with this logic is that it is easy to demonstrate that the Law of God existed and was in effect long before the Old Covenant agreement at Mount Sinai (Gen 26:5; Gen 2:2-3; etc.). Those that try to abolish the doctrine of tithing face a similar problem with their arguments.

Tithing Before the Levitical Priesthood

Probably the most common argument against tithing in the New Covenant is the idea that tithing only existed to support the Levitical Priesthood so therefore when the Levitical Priesthood went away then of course tithing did as well. The problem with this is that it can be proven from the Bible that tithing was in effect hundreds of years before there even was a Levitical Priesthood.

Gen 14:18-20

¹⁸ Then Melchizedek king of Salem brought out bread and wine; he *was* the priest of God Most High. ¹⁹ And he blessed him and said:

"Blessed be Abram of God Most High,
Possessor of heaven and earth;
²⁰ And blessed be God Most High,
Who has delivered your enemies into your hand."
And he gave him a tithe of all.

Notice that Abram gave Melchizedek a tithe or 1/10th of all the spoils from this battle regardless of what that consisted of. This wasn't just on agricultural items. The Bible refers to the tenth of all the spoils that Abram gave as tithes. If tithes only consisted of agricultural items then these spoils that Abram gave to Melchizedek could not be referred to as tithes.

Those that attempt to do away with the doctrine of tithing typically argue that Abram was not "paying tithes" here but was simply giving an offering that was just coincidentally 10% of everything he gained in this battle and the Bible just coincidentally refers to this as a tithe. Some also argue that Melchizedek was not Jesus Christ but was a physical ruler of the area of Salem while others argue that He was a spirit being but still someone other than Jesus Christ. All of these arguments can be addressed in Hebrews 7.

Heb 7:1-10

¹ For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, ² to whom also Abraham gave a tenth part of all, first being translated "king of righteousness," and then also king of Salem, meaning "king of peace," ³ without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually.

⁴ Now consider how great this man *was*, to whom even the patriarch Abraham gave a tenth of the spoils. ⁵ And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; ⁶ but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. ⁷ Now beyond all contradiction the lesser is blessed by the better. ⁸ Here mortal men receive tithes, but there he *receives them*, of whom it is witnessed that he lives. ⁹ **Even Levi, who receives tithes, paid tithes through Abraham, so to speak, ¹⁰ for he was still in the loins of his father when Melchizedek met him.**

First, notice that these verses state that Levi figuratively "paid tithes" through Abraham's actions with Melchizedek. This obviously means that Abraham was "paying tithes". We also have to ask the question how would Abraham know to do this unless he had been previously instructed about tithing? How would he just coincidentally pick 10% as the amount he would give

to Melchizedek? Why would the book of Hebrews directly state he was paying tithes if he had not been instructed on tithing and the concept of tithing did not already exist? Obviously Abraham was aware of the law of tithing and was paying his tithes to Melchizedek. This means that the law of tithing was in effect hundreds of years prior to the existence of a Levitical Priesthood. This derails the idea that tithing is solely attached to the Levitical Priesthood and thus by necessity would have to go out of existence when the Levitical Priesthood went away. This chapter goes on to reveal much more regarding tithing in the New Covenant but that will be addressed later in this paper.

Now let's address the identity of Melchizedek. Since claiming that Melchizedek is someone other than Jesus Christ is a pivotal point for those who want to do away with tithing let's take a little time to thoroughly address this point. The author of Hebrews tells us that Melchizedek was "without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually" (Heb 7:3). The author also states regarding Melchizedek, "...of whom it is witnessed that he lives" (Heb 7:8). He is stating that Melchizedek is still living when he wrote this thousands of years after Abraham paid tithes to Melchizedek in Genesis. So, whoever Melchizedek is He is definitely eternal as He has no beginning (and thus was not created) and He lives forever in His office as Priest. He is also referred to with the titles "King of Peace" and "King of Righteousness". No mere physical human would ever be referred to with these titles. So He is definitely a spirit being. This completely eliminates the possibility that he was a physical ruler who lived in Abraham's time.

Since, we know Melchizedek has existed forever let's look at the earliest recorded history in the Bible to gain some additional insight as to His identity.

John 1:1-14

¹ In the beginning was the Word, and the Word was with God, and the Word was God.

² He was in the beginning with God. ³ **All things were made through Him, and without Him nothing was made that was made.....**¹⁴ And the Word became flesh and dwelt among us, and we beheld His glory, the glory as of the only begotten of the Father, full of grace and truth.

These verses tell us in the beginning there were only two eternal Beings which were God the Father and The Word who later became Jesus Christ. It also tells us that everything else which came into existence was created by Jesus Christ. So, since we know Melchizedek was eternal He logically has to be either God the Father or Jesus Christ. Both Genesis 14:18-20 and Hebrews 7:1-3 tell us that Melchizedek is the "priest of the Most High God. The Bible is very clear that God the Father is superior to Jesus Christ (John 10:29; 14:28; 1 Corinthians 11:3; 15:27-28). The Most High God is God the Father. So, Melchizedek cannot be God the Father and thus we have to eliminate God the Father as a possibility and this leaves us only with Jesus Christ. Additionally, Melchizedek is referred to as "King of Peace" and "King of Righteousness". Let's notice some of the titles that Jesus Christ is given in scripture and notice the similarities with the titles Melchizedek is given.

Isa 9:6

⁶ For unto us a Child is born,
Unto us a Son is given;
And the government will be upon His shoulder.
And His name will be called
Wonderful, Counselor, Mighty God,
Everlasting Father, **Prince of Peace**.

Mal 4:2

² But to you who fear My name
The **Sun of Righteousness** shall arise
With healing in His wings;
And you shall go out
And grow fat like stall-fed calves.

Jer 23:5-6

⁵ "Behold, *the* days are coming," says the Lord,
"That I will raise to David a Branch of righteousness;
A King shall reign and prosper,
And execute judgment and righteousness in the earth.
⁶ In His days Judah will be saved,
And Israel will dwell safely;
Now this *is* His name by which He will be called:
THE LORD OUR RIGHTEOUSNESS.

With this background in mind we can realize as we read the following scriptures that what the author of Hebrews is saying is that Christ and Melchizedek are one in the same.

Heb 5:5-11

⁵ So also Christ did not glorify Himself to become High Priest, *but it was* He who said to Him:

*"You are My Son,
Today I have begotten You."*

⁶ As *He* also says in another *place*:

"You are a priest forever

According to the order of Melchizedek";

⁷ who, in the days of His flesh, when He had offered up prayers and supplications, with vehement cries and tears to Him who was able to save Him from death, and was heard because of His godly fear, ⁸ though He was a Son, *yet* He learned obedience by the things which He suffered. ⁹ And having been perfected, He became the author of eternal salvation to all who obey Him, ¹⁰ called by God as High Priest *"according to the order of Melchizedek,"* ¹¹ of whom we have much to say, and hard to explain, since you have become dull of hearing.

Heb 6:19-20

¹⁹ This *hope* we have as an anchor of the soul, both sure and steadfast, and which enters the *Presence* behind the veil, ²⁰ where the forerunner has entered for us, *even* Jesus, having become High Priest forever according to the order of Melchizedek.

Notice that Jesus Christ is High Priest forever and Melchizedek “remains a priest continually” (Heb 7:3). Jesus Christ and Melchizedek must be one in the same.

Tithes belong to God and are considered Holy.

Lev 27:30

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 to the Lord.

Mal 3:6

⁸ "Will a man rob God?
Yet you have robbed Me!
But you say,
'In what way have we robbed You?'
In tithes and offerings.

Notice when Israel was not properly carrying out God's instructions on tithing, He considered it robbing from Him personally. From a physical and financial perspective it was the Levites who were affected by this, but we must acknowledge that tithes belong to God and were His before the existence of the Levitical Priesthood. He later decided to give these to the Levites for their service to Him and the people.

Let's notice another example of tithing that pre-dates the Levitical Priesthood.

Gen 28:20-22

²⁰ Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, ²¹ so that I come back to my father's house in peace, then the Lord shall be my God. ²² And this stone which I have set as a pillar shall be God's house, **and of all that You give me I will surely give a tenth to You.**"

Notice that Jacob is stating he will give God ten percent of everything God blesses him with regardless of the source. This is not just on agricultural items. Where would Jacob have gotten the idea of giving God ten percent (or a tithe) of everything? Obviously, Jacob was familiar with tithing and the idea of giving God ten percent of your increase. We know his grandfather Abraham was tithing so it logically makes sense that this teaching was passed

down through the family. Similar to the account in Genesis 14, those who want to do away with the doctrine of tithing argue that Jacob was not promising to tithe here but was simply stating he would give an offering to God if He blessed Jacob. If we look at how these verses are translated in the *Complete Jewish Bible* we can see that Jacob was clearly acknowledging that God owns everything and that he (Jacob) had a responsibility to give God a tithe of all that God had blessed him with.

Gen 28:20-22

²⁰ "If God will be with me and will guard me on this road that I am traveling, giving me bread to eat and clothes to wear, ²¹ so that I return to my father's house in peace, then *Adonai* will be my God; ²² and this stone, which I have set up as a standing-stone, will be God's house; and of everything you give me, **I will faithfully return one-tenth to you.**"

Tithing in Ancient Israel

Now let's look at tithing in Ancient Israel. What we will see as we go through this is there are three separate, distinct, and mutually exclusive tithes described in the Bible. Numbers 18 describes the tithe for the Levites that we today refer to as 1st tithe.

Num 18:21

²¹ "Behold, I have given the children of Levi **all the tithes in Israel** as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.

Notice that God is saying here that He is giving this tithe (which is His) to the Levites in exchange for their service to Him and the people. Also notice that He says he is giving **ALL** of this tithe to the Levites and not just a portion of it. The Hebrew word translated here as "all" is "kol". *The Complete Word Study Dictionary of the Old Testament* by Warren Baker defines this word as the following:

Strongs #3605 – Kol – A particle meaning each, every, all, everything, the whole, entire. It has an inclusive meaning of all or everyone of something.

This is why the *Complete Jewish Bible* translates this verse as:

Num 18:21

²¹ "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.

Notice this is clearly stating the entire 10% is given to the Levites and not just a portion of it. I point this out because there is a popular idea today that there was only one tithe and that tithe was divided up for three separate purposes (the Levites, the Festivals, and the poor). However, if we take the Bible for what it says this is not possible. You can't give the entire 10% to the Levites and then still have something left to divide up for the Festivals and the poor. Math just doesn't work like that. If you give all of something to someone else that, by definition, means you have nothing left over.

Now let's continue reading in Numbers 18:

Num 18:22-32

²² Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. ²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; *it shall be* a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance.

²⁴ For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.'

²⁵ Then the Lord spoke to Moses, saying, ²⁶ "Speak thus to the Levites, and say to them: 'When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe. ²⁷ And your heave offering shall be reckoned to you as though *it were* the grain of the threshing floor and as the fullness of the winepress. ²⁸ Thus you shall also offer a heave offering to the Lord from all your tithes which you receive from the children of Israel, and you shall give the Lord's heave offering from it to Aaron the priest. ²⁹ Of all your gifts you shall offer up every heave offering due to the Lord, from all the best of them, the consecrated part of them.' ³⁰ Therefore you shall say to them: 'When you have lifted up the best of it, then *the rest* shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. ³¹ **You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting.** ³² **And you shall bear no sin because of it, when you have lifted up the best of it.** But you shall not profane the holy gifts of the children of Israel, lest you die.'

Notice here that God tells the Levites that they can eat this tithe and "shall bear no sin because of it". This is a significant statement because if non-Levites consumed this tithe they would have sinned because of it as this tithe was holy and was given specifically to the Levites. As we covered previously, God considers the misuse of tithes as directly stealing from Him and punishes those who do this for this sin.

Mal 3:7-9

⁷ Yet from the days of your fathers
You have gone away from My ordinances
And have not kept *them*.
Return to Me, and I will return to you,"
Says the Lord of hosts.
"But you said,
'In what way shall we return?'

⁸ **"Will a man rob God?**

Yet you have robbed Me!

But you say,

'In what way have we robbed You?'

In tithes and offerings.

⁹ You are cursed with a curse,
For you have robbed Me,
Even this whole nation.

Some in the Church of God today argue that God is simply addressing the actions of the Priesthood here in Malachi and thus the principle stated here regarding robbing God in tithes and offerings only applies to the Priesthood and does not extend to the people in general. Let's address this argument. It is definitely true that the focus of the book of Malachi is an indictment of the Priesthood for their sins (Malachi 1:6-8; 2:1-9; 3:3). The Priests were corrupt and derelict in their duties of leading God's people and were leading the people astray. It is generally accepted by scholars that Malachi was addressing the same time frame that Nehemiah addressed in Nehemiah 13. If this is true then Nehemiah gives us some additional insights into the actions of the Priesthood that Malachi addressed in Malachi 3:8-10. Let's notice what Nehemiah tells us:

Neh 13:4-13

⁴ Now before this, Eliashib the priest, having authority over the storerooms of the house of our God, *was* allied with Tobiah. ⁵ And he had prepared for him a large room, where previously they had stored the grain offerings, the frankincense, the articles, the tithes of grain, the new wine and oil, which were commanded *to be given* to the Levites and singers and gatekeepers, and the offerings for the priests. ⁶ But during all this I was not in Jerusalem, for in the thirty-second year of Artaxerxes king of Babylon I had returned to the king. Then after certain days I obtained leave from the king, ⁷ and I came to Jerusalem and discovered the evil that Eliashib had done for Tobiah, in preparing a room for him in the courts of the house of God. ⁸ And it grieved me bitterly; therefore I threw all the household goods of Tobiah out of the room. ⁹ Then I commanded them to cleanse the rooms; and I brought back into them the articles of the house of God, with the grain offering and the frankincense.

¹⁰ **I also realized that the portions for the Levites had not been given *them*; for each of the Levites and the singers who did the work had gone back to his field.**

¹¹ So I contended with the rulers, and said, "Why is the house of God forsaken?" And I gathered them together and set them in their place. ¹² **Then all Judah brought the**

tithe of the grain and the new wine and the oil to the storehouse. ¹³ And I appointed as treasurers over the storehouse Shelemiah the priest and Zadok the scribe, and of the Levites, Pedaiah; and next to them was Hanan the son of Zaccur, the son of Mattaniah; for they were considered faithful, and their task was to distribute to their brethren.

Here we see that Eliashib the Priest had corrupted the system that God had commanded and was embezzling the tithes for his own purposes rather than giving the other Levites their portion of them. This forced these Levites to abandon their regular duties and go find other work to support themselves. Given this, we can see that Malachi was likely referring to these actions in Malachi 3:7-10. However, was this all Malachi was addressing? Notice when Nehemiah took action to solve this problem he states in verse 12, "Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse." The solution wasn't just stopping the embezzlement by the Priests. It also included having **all of Judah** bring in their tithes. The problem wasn't just that Eliashib was embezzling the tithes. The people were also sinning by not paying their tithes. Notice the following comments from *Jamieson, Fausset, and Brown's* commentary on Nehemiah 13:10 (emphasis added):

The people, disgusted with the malversations of Eliashib or the lax and irregular performance of the sacred rites, withheld the tithes, so that the ministers of religion were compelled for their livelihood to withdraw to their patrimonial possessions in the country; the temple services had ceased; all religious duties fallen into neglect; and the money put into the sacred treasury squandered in the entertainment of an Ammonite pagan, an open and contemptuous enemy of God and his people.

The return of the governor put an end to these disgraceful and profane proceedings. He administered a sharp rebuke to those priests, to whom the management of the temple and its services was committed (Eliashib not being mentioned, it is probable that he had died), for the total neglect of their duties, and the violation of the solemn promises which they had made to him at his departure. He rebuked them with the serious charge of having not only withheld from men their dues, but of having robbed God, by neglecting the care of His house and service. And thus, having roused them to a sense of duty, and incited them to testify their godly sorrow for their criminal negligence by renewed devotedness to their sacred work, Nehemiah restored the temple services, by recalling the dispersed Levites to the regular discharge of their duties, **while the people at large, perceiving that their contributions would be no longer perverted to improper uses, willingly brought in their tithes as formerly.** Men of integrity and good report were appointed to act as trustees of the sacred treasures, and thus order, regularity, and active service re-established in the temple.

What was occurring in Malachi and Nehemiah's time is very similar to what has occurred in our modern day. In the modern day era of the Church of God, many brethren have witnessed corruption within the Church and abuses to the tithing system by various Church leaders over

the years. This has led to many becoming disgusted by this behavior but also reacting to it by ceasing to tithe completely.

If we take a close look at Malachi 3:9 it becomes clear that he was not just addressing the actions of the Priests but also the people as well. The *New King James Version* translates this verse in a way that appears like Malachi is only addressing the Priests.

Mal 3:9

⁹ You are cursed with a curse,
For you have robbed Me,
Even this whole nation.

The wording here appears to be saying the Priests alone are guilty of robbing God and the nation. However, if we look at how this verse is rendered in a number of other translations we can get a different picture.

Mal 3:9-10 -- *NRSV*

⁹ You are cursed with a curse, for you are robbing me — **the whole nation of you!**

Mal 3:9 -- *RSV*

⁹ You are cursed with a curse, for you are robbing me; **the whole nation of you.**

Mal 3:9 -- *NASB*

⁹ "You are cursed with a curse, for you are robbing Me, **the whole nation of you!**

Mal 3:9 -- *NLT*

⁹ You are under a curse, **for your whole nation has been cheating me.**

Mal 3:9 -- *NIV*

⁹ You are under a curse — **the whole nation of you** — because you are robbing me.

Mal 3:9 -- *CJB*

⁹ A curse is on you, **on your whole nation**, because you rob me.

So, we can see that Malachi is not just addressing the Priests but also the people as well. Both were robbing God. The Priests were embezzling tithes that rightly should have been shared with the other Levites and many of the people were not tithing at all. They were both guilty of robbing God and this is why He pronounced a curse on the whole nation.

Just as a point of logic, let's look at this subject from the point of view of some who say that Malachi was only addressing the actions of the Priests and thus the concept of stealing

from God cannot be extended to the people. The Priests were Levites and thus legal recipients of tithes. If their withholding of tithes from other Levites (who were also legal recipients of tithes) is defined as stealing from God, then how could the non-Levites (who were never authorized to consume tithes) not paying tithes and consuming the tithes themselves be classified any differently. Both actions have the same result. They both result in many of the Levites being forced to abandon their service to God and the people and go find other ways to support themselves. When the people don't pay tithes at all and then consume these tithes themselves this sin would be perpetrated by those who had never been authorized to consume tithes in the first place. How could this not also be defined as stealing from God? Clearly the concept of stealing from God in tithes and offerings applies to the people in general no matter how one attempts to view these verses.

In the same way the blessings described in Malachi 3:10 also apply to everyone as well. Let's notice this verse.

Mal 3:10

¹⁰ Bring all the tithes into the storehouse,
That there may be food in My house,
And try Me now in this,"
Says the Lord of hosts,
"If I will not open for you the windows of heaven
And pour out for you *such* blessing
That *there will not be room* enough to receive it.

Notice that God is directly challenging us to test Him on this subject and see if He does not bless us for obeying Him. Tithing is a command that can test us very intimately and personally. As Christ tells us in Matt 6:21 and Luke 12:34, "For where your treasure is, there your heart will be also". Because tithing is a command that directly affects our finances, it can be easy for one to succumb to the temptation to think "I can't afford to tithe". Because of this, God is directly challenging us to test Him on this subject so He can prove to us that, if we faithfully obey Him, He will take care of our needs and bless us. These blessings are not just physical but, more importantly, spiritual as well.

Now let's look at the Festival tithe what we today refer to as 2nd tithe.

Deut 14:22-27

²² "You shall truly tithe all the increase of your grain that the field produces year by year. ²³ And you shall eat before the Lord your God, **in the place where He chooses to make His name abide**, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the Lord your God always. ²⁴ But if the journey is too long for you, so that you are not able to carry *the tithe*, or **if the place where the Lord your God chooses to put His name** is too far from you, when the Lord your God has blessed you, ²⁵ then you shall exchange *it*

for money, take the money in your hand, and go to the place which the Lord your God chooses. ²⁶ **And you shall spend that money for whatever your heart desires:** for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household. ²⁷ You shall not forsake the Levite who *is* within your gates, for he has no part nor inheritance with you.

Notice this tithe can be consumed by all of the people of Israel and not just the Levites. The 1st tithe that we read about in Numbers 18 could only be consumed by the Levites as they were the only ones that could do so without it being counted as sin as we have previously seen. The Hebrew word translated as “all” in verse 22 is “kol”. Which is the same Hebrew word we saw used in Numbers 18:21. This tells us this entire 10% has a completely separate and distinct purpose from the tithe described in Numbers 18, which all had to be given to the Levites. This tithe is to be used by the people, but they can only do so in the place where “God chooses to put His name”. When we consider these details (and the fact that 100% of the tithe in Numbers 18 was to be given to the Levites) the tithe described here in Deuteronomy 14 is clearly a separate and distinct tithe. This is what we refer to today as 2nd tithe or the Festival tithe.

The next logical question to address is since the Holy Days are not directly referenced here in Deuteronomy 14 how do we know this tithe is to be used for observing the Holy Days? The key to understanding this is the reference to “the place where the Lord your God chooses to put His name”. Let’s notice how this phrase is used in Deuteronomy 16 when referring to the Holy Days.

Deut 16:1-18

¹ "Observe the month of Abib, and keep the Passover to the Lord your God, for in the month of Abib the Lord your God brought you out of Egypt by night. ² Therefore you shall sacrifice the Passover to the Lord your God, from the flock and the herd, **in the place where the Lord chooses to put His name.....**⁹ "You shall count seven weeks for yourself; begin to count the seven weeks from *the time* you begin *to put* the sickle to the grain. ¹⁰ Then you shall keep the Feast of Weeks to the Lord your God with the tribute of a freewill offering from your hand, which you shall give as the Lord your God blesses you. ¹¹ You shall rejoice before the Lord your God, you and your son and your daughter, your male servant and your female servant, the Levite who *is* within your gates, the stranger and the fatherless and the widow who *are* among you, **at the place where the Lord your God chooses to make His name abide.....**¹³ "You shall observe the Feast of Tabernacles seven days, when you have gathered from your threshing floor and from your winepress. ¹⁴ And you shall rejoice in your feast, you and your son and your daughter, your male servant and your female servant and the Levite, the stranger and the fatherless and the widow, who *are* within your gates. ¹⁵ Seven days you shall keep a sacred feast to the Lord your God **in the place which the Lord chooses**, because the Lord your God will bless you in all your produce and in all the work of your hands, so that you surely rejoice.

¹⁶ "Three times a year all your males shall appear before the Lord your God **in the place which He chooses**: at the Feast of Unleavened Bread, at the Feast of Weeks, and at the Feast of Tabernacles; and they shall not appear before the Lord empty-handed. ¹⁷ Every man *shall give* as he is able, according to the blessing of the Lord your God which He has given you.

Notice that the annual Holy Days are to be kept "in the place where the Lord your God chooses to place His name". So when we read about the tithe that can only be consumed by the people in the "in the place where the Lord your God chooses to place His name" then we know this is referring to the Festival tithe or as we call it today 2nd tithe. Now let's notice this same tithe referred to in Deuteronomy 12.

Deut 12:17-22

¹⁸ You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand. ¹⁸ But you must eat them before the Lord your God in the place which the Lord your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who *is* within your gates; and you shall rejoice before the Lord your God in all to which you put your hands. ¹⁹ Take heed to yourself that you do not forsake the Levite as long as you live in your land.

²⁰ "When the Lord your God enlarges your border as He has promised you, and you say, 'Let me eat meat,' because you long to eat meat, you may eat as much meat as your heart desires. ²¹ If the place where the Lord your God chooses to put His name is too far from you, then you may slaughter from your herd and from your flock which the Lord has given you, just as I have commanded you, and you may eat within your gates as much as your heart desires. ²² Just as the gazelle and the deer are eaten, so you may eat them; the unclean and the clean alike may eat them.

Again we see that the people of Israel could consume this tithe but only "in the place where the Lord your God chooses to place His name". The only exception mentioned to this rule was if the place where God had placed His name was too far away. In other words, if realistic circumstances made it impossible for a person to go to this place then it was permissible for them to consume the tithe within their gates. Notice it doesn't give the option for a person to simply decide they did not want to attend the Festivals as they prefer to do something else or because they feel it is too inconvenient for them to attend the Festivals. This is because the Holy Days are commanded assemblies. We are required to attend them unless circumstances make it impossible for us to attend. We are expected to attend the Holy Days in the place God chooses but He does allow us the option of using our 2nd tithe within our gates during the Festivals if it is impossible for us to go where He has placed His name. This prohibition against using 2nd tithe within our own gates is an important realization as we begin to look at the tithe for the poor that we today call 3rd tithe.

Deut 14:28-29

²⁸ "At the end of every third year you shall bring out the tithe of your produce of that year and store *it* up within your gates. ²⁹ And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who *are* within your gates, may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do.

Given that verses 22 through 27 are referring to the festival or 2nd tithe it can appear that verses 28 and 29 are referring to this same tithe. However, if this were the case it would logically mean that Israel would have only kept the Holy Days two out of every three years. The Holy Days are commanded assemblies and are to be kept in the place where God places His name. 2nd tithe is the means whereby one is able to do this. So, it would be a huge logical disconnect for God to tell Israel (and us today) to give the 2nd tithe to the poor every third year and then still expect them to attend the Holy Days. Also notice that no instructions are given to save back part of the 2nd tithe the first two years so there would be something to use for the Holy Days for the third year. This is because the tithe for the poor is separate and distinct from the festival tithe.

Notice that this tithe for the poor is to be used "within your gates" whereas the Festival tithe is prohibited from being used "within your gates" unless circumstances prevented a person from being there. This tithe is also described in Deuteronomy 26.

Deut 26:12-15

¹² "When you have finished laying aside all the tithe of your increase in the third year — **the year of tithing** — and have given *it* to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, ¹³ then you shall say before the Lord your God: 'I have removed the holy *tithe* from *my* house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten *them*. ¹⁴ I have not eaten any of it when in mourning, nor have I removed *any* of it for an unclean *use*, nor given *any* of it for the dead. I have obeyed the voice of the Lord my God, and have done according to all that You have commanded me. ¹⁵ Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey."

Notice this 3rd year is referred to as the "the year of tithing". The *Complete Jewish Bible* translates verse 12 as:

Deut 26:12

¹² "After you have separated a tenth of the crops yielded in the third year, **the year of separating a tenth**, and have given it to the *Levi*, the foreigner, the orphan and the widow, so that they can have enough food to satisfy them while staying with you;

Notice it is the “year of separating a tenth”. In other words you separate out an additional tenth (or tithe) that you don’t separate out in other years. Also notice God says we can claim a special blessing for paying this tithe at the end of the third year if we have been faithful in doing so. Think about this. Does it make sense that God would offer an additional blessing for this if nothing additional was being required of His people? Christ tells us in the New Testament that:

Luke 12:48

⁴⁸For everyone to whom much is given, from him much will be required; and to whom much has been committed, of him they will ask the more.

If this tithe was simply the festival tithe that was given to the poor every third year, then nothing additional is really required of the person paying this tithe. They are really not sacrificing any more than they normally do. Why would God specifically bless them additionally when they really haven’t done anything additional? Also, consider that if the Festival tithe was given to the poor every third year, this would mean that most of Israel would have only been keeping God’s Festivals two out of every three years. The Festival tithe is what enabled them (and us today) to travel to the place where God had placed His name to observe the Festivals. Obviously, this must be an additional tithe.

The existence of three separate tithes can also be verified through secular history. Josephus is a very well respected Jewish historian and he records the following in reference to tithing.

“Beside 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” (*Antiquities of the Jews*, Book 4, Chapter 8, Section 22).

To get the whole picture on how the tithing cycle is calculated we now need to look at the year of release. This is found in Deuteronomy 15. Notice these verses come immediately after Deuteronomy 14:28-29 which describes 3rd tithe. Remember in the original writing there were no chapter breaks. This was added later. So, the verses were all written together in a story flow.

Deut 15:1-6

¹ "At the end of every seven years you shall grant a release of debts. ² And this is the form of the release: Every creditor who has lent anything to his neighbor shall release it; he shall not require it of his neighbor or his brother, because it is called the Lord's release. ³ Of a foreigner you may require it; but you shall give up your claim to what is owed by your brother, ⁴ except when there may be no poor among you; for the Lord will greatly bless you in the land which the Lord your God is giving you to possess as an inheritance — ⁵ only if you carefully obey the voice of the Lord your God, to

observe with care all these commandments which I command you today. ⁶ For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall not borrow; you shall reign over many nations, but they shall not reign over you.

Notice the year of release is described as every 7 years and we are told to set aside 3rd tithe every 3 years. For this reason the Church of God has always taught that tithing should be done on a 7 year cycle with 3rd tithe being set aside in the third and sixth years and the seventh (since it is the year of release) being considered a break in the count. The cycle then starts again after the completion of the seventh year.

The Land Sabbath also adds additional support for this teaching. We can find God's instructions on the Land Sabbath in Leviticus 25.

Lev 25:1-7

¹ And the Lord spoke to Moses on Mount Sinai, saying, ² "Speak to the children of Israel, and say to them: 'When you come into the land which I give you, then the land shall keep a sabbath to the Lord. ³ Six years you shall sow your field, and six years you shall prune your vineyard, and gather its fruit; ⁴ but in the seventh year there shall be a sabbath of solemn rest for the land, a sabbath to the Lord. You shall neither sow your field nor prune your vineyard. ⁵ What grows of its own accord of your harvest you shall not reap, nor gather the grapes of your untended vine, *for* it is a year of rest for the land. ⁶ And the sabbath *produce* of the land shall be food for you: for you, your male and female servants, your hired man, and the stranger who dwells with you, ⁷ for your livestock and the beasts that *are* in your land — all its produce shall be for food.

Later in this same chapter we see God's plan for how Israel would be taken care of in spite of the fact that they would not have a harvest every 7th year.

Lev 25:18-23

¹⁸ 'So you shall observe My statutes and keep My judgments, and perform them; and you will dwell in the land in safety. ¹⁹ Then the land will yield its fruit, and you will eat your fill, and dwell there in safety.

²⁰ 'And if you say, "What shall we eat in the seventh year, since we shall not sow nor gather in our produce?" ²¹ Then I will command My blessing on you in the sixth year, and it will bring forth produce enough for three years. ²² And you shall sow in the eighth year, and eat old produce until the ninth year; until its produce comes in, you shall eat *of* the old *harvest*.

If we think about this it is obvious that the tithing cycle and the 7 year Land Sabbath cycle had to be connected together. If they were independent cycles then it would be inevitable that some 3rd tithe years would fall on a Land Sabbath year. Since a major portion of the increase that 3rd tithe was drawn from was the harvest, this would result in the 3rd tithe being

dramatically reduced in these years. Since this tithe was collected every 3rd year and not every year, this would result in very little resources available to be distributed to help the poor and needy for several years afterward. It does not make sense that a God that cares so much for the poor and needy that He commanded a system for taking care of them would also sabotage His own system by having the 3rd tithe year fall on the same year that He commanded there to be no harvest from which to tithe on. Clearly these two cycles had to be connected so that the 3rd tithe year and the Land Sabbath would never fall on the same year.

Tithing in the New Covenant

Now that we have seen all three tithes covered in the Old Testament, let's address the question of whether tithing is still a law in effect today in the New Covenant. It is often pointed out that twice during Christ's ministry He is recorded as directly validating the command to tithe.

Matt 23:23

²³ "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier *matters* of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.

Luke 11:42

⁴² "But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone.

In both of these scriptures Christ clearly says that tithing should not be "undone". Obviously He is saying that tithing is something they should be doing. However, it can be argued that He was speaking to the Pharisees who were under the Old Covenant system and thus His statements don't necessarily prove that tithing is still binding on New Covenant Christians. So, how do we resolve this question as to whether or not the law of tithing is still binding on New Covenant Christians? To answer this question all we need to do is go back to Hebrews 7.

Heb 7:1-12

¹ For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, ² to whom also Abraham gave a tenth part of all, first being translated "king of righteousness," and then also king of Salem, meaning "king of peace," ³ without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually.

⁴ Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. ⁵ And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the

law, that is, from their brethren, though they have come from the loins of Abraham; ⁶ but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. ⁷ Now beyond all contradiction the lesser is blessed by the better. ⁸ Here mortal men receive tithes, but there he *receives them*, of whom it is witnessed that he lives. ⁹ Even Levi, who receives tithes, paid tithes through Abraham, so to speak, ¹⁰ for he was still in the loins of his father when Melchizedek met him.

¹¹ Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need *was there* that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? ¹² **For the priesthood being changed, of necessity there is also a change of the law.**

Notice this is referring to a change in the priesthood with the Levitical Priesthood going away and being replaced by the Melchizedek Priesthood. It then states, "For the priesthood being changed, of necessity there is also a change in the law." The Greek word translated here as "change" is Metathesis. The *Complete Word Study Dictionary of the New Testament* by Spiros Zodhiates defines this word as the following:

Strongs #3331 – Metathesis – to transfer. Transportation, a moving to another place.....with the meaning of removal from one place to another.

Now what law would be required to change (or move from one place to another) because of this change in the priesthood? To answer this question all we need to do is simply look at the preceding verses and the context answers this question. The subject of verses 1 through 10 is the law of tithing. What the author is saying here is that tithing has been transferred from the Levitical Priesthood back to the Melchizedek Priesthood. Remember Melchizedek was receiving tithes from Abraham before the Levitical Priesthood existed.

The question can be asked could this change in the law possibly refer to the sacrificial system since the Levites were charged with carrying out the sacrifices? However, as Hebrews 7 goes on to explain, the sacrificial system was not transferred. It was simply abolished.

Heb 7:14-19

¹⁴ For *it is* evident that our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood. ¹⁵ And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest ¹⁶ who has come, not according to the law of a fleshly commandment, but according to the power of an endless life. ¹⁷ For He testifies:

"You are a priest forever

According to the order of Melchizedek."

¹⁸ For on the one hand there is an annulling of the former commandment because of its weakness and unprofitableness, ¹⁹ for the law made nothing perfect; on the other hand, *there is the* bringing in of a better hope, through which we draw near to God.

The Greek word translated here as “annulling” is Athetesis. The *Complete Word Study Dictionary of the New Testament* by Spiros Zodhiates defines this word with the following:

Strongs # 115 – Athetesis – to abrogate. Cancellation, disannulling. In Heb. 7:18, it refers to the natural abrogation or annulment of the commandment for the sacrifice of animals in that it was weak and unprofitable. Such sacrifice was set aside by the death of Christ which could not only justify the sinner before God, but also render the sinner just. Christ’s death changed the character of the sinner (Rom 5:19).

So, we can clearly see the sacrificial system was not transferred. Rather it was abolished. There is only one law that was required to be transferred as a result of the priesthood being moved from the Levitical Priesthood to the Melchizedek Priesthood -- the law of tithing. There are no other laws unique to the Levitical Priesthood that this could be referring to and, in addition, the context of the first 10 verses of Hebrews 7 is clearly the law of tithing. This plainly tells us the law of tithing was not abolished it was simply transferred. This means this law still applies to us today in the New Covenant.

So how are we in the New Covenant to carry out the law of tithing in our lives today? Unlike Abraham, we cannot interact with Melchizedek (Jesus Christ) face to face to pay tithes to Him directly. So, what are we to do? We can answer this question by looking at a few Biblical principles. In Old Covenant Israel, God established the Levitical Priesthood to be His representatives on earth and to serve and teach His people. This involved a lot more than just performing animal sacrifices. Many today in the Church of God only think of the Levitical Priesthood as those that carried out animal sacrifices and temple ceremonies. This is not an accurate picture. While sacrificing was definitely a major function of the Levitical Priesthood, they also served as teachers of God’s law and advisors to the people much like the New Testament ministry does today. Notice the following scriptures:

Ezek 44:23-24

²³ "And they shall teach My people *the difference* between the holy and the unholy, and cause them to discern between the unclean and the clean. ²⁴ In controversy they shall stand as judges, *and* judge it according to My judgments. They shall keep My laws and My statutes in all My appointed meetings, and they shall hallow My Sabbaths.

Mal 2:7

⁷ "For the lips of a priest should keep knowledge,
And *people* should seek the law from his mouth;
For he is the messenger of the Lord of hosts.

Deut 17:8-10

⁸ "If a matter arises which is too hard for you to judge, between degrees of guilt for bloodshed, between one judgment or another, or between one punishment or another, matters of controversy within your gates, then you shall arise and go up to the place which the Lord your God chooses. ⁹ And you shall come to the priests, the Levites, and to the judge *there* in those days, and inquire *of them*; they shall pronounce upon you the sentence of judgment.

Clearly the Levitical Priesthood did much more than just perform sacrifices. They were the teachers of God's Law as well as the counselors and advisers of His people. While today the sacrificial system has been abolished, the function of teaching God's Law as well as counseling and advising His people has now been given to the New Testament ministry.

Eph 4:11-16

¹¹ And He Himself gave some *to be* apostles, some prophets, some evangelists, and some pastors and teachers, ¹² for the equipping of the saints for the work of ministry, for the edifying of the body of Christ, ¹³ till we all come to the unity of the faith and of the knowledge of the Son of God, to a perfect man, to the measure of the stature of the fullness of Christ; ¹⁴ that we should no longer be children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness of deceitful plotting, ¹⁵ but, speaking the truth in love, may grow up in all things into Him who is the head — Christ — ¹⁶ from whom the whole body, joined and knit together by what every joint supplies, according to the effective working by which every part does its share, causes growth of the body for the edifying of itself in love.

While we certainly do not have animal sacrifices and temple ceremonies in the New Covenant there are New Covenant ceremonial functions that have been assigned to the New Testament ministry. Examples of these are functions such as anointing and the laying on of hands to receive the Holy Spirit.

James 5:14-15

¹⁴ Is anyone among you sick? Let him call for the elders of the church, and let them pray over him, anointing him with oil in the name of the Lord. ¹⁵ And the prayer of faith will save the sick, and the Lord will raise him up. And if he has committed sins, he will be forgiven.

Acts 8:14-19

¹⁴ Now when the apostles who were at Jerusalem heard that Samaria had received the word of God, they sent Peter and John to them, ¹⁵ who, when they had come down, prayed for them that they might receive the Holy Spirit. ¹⁶ For as yet He had fallen upon none of them. They had only been baptized in the name of the Lord Jesus. ¹⁷ Then they laid hands on them, and they received the Holy Spirit.

¹⁸ And when Simon saw that through the laying on of the apostles' hands the Holy Spirit was given, he offered them money, ¹⁹ saying, "Give me this power also, that anyone on whom I lay hands may receive the Holy Spirit."

So, we can see that the New Testament ministry serves in the same role of ministering to and teaching God's people today as the Levitical Priesthood did in Ancient Israel. We can also see from Paul's writings that God has commanded that the New Testament ministry should be supported by tithes just as the Levites were.

1 Cor 9:1-18

¹ Am I not an apostle? Am I not free? Have I not seen Jesus Christ our Lord? Are you not my work in the Lord? ² If I am not an apostle to others, yet doubtless I am to you. For you are the seal of my apostleship in the Lord.

³ My defense to those who examine me is this: ⁴ Do we have no right to eat and drink? ⁵ Do we have no right to take along a believing wife, as *do* also the other apostles, the brothers of the Lord, and Cephas? ⁶ Or *is it* only Barnabas and I *who* have no right to refrain from working? ⁷ Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock?

⁸ Do I say these things as a *mere* man? Or does not the law say the same also? ⁹ For it is written in the law of Moses, "*You shall not muzzle an ox while it treads out the grain.*" Is it oxen God is concerned about? ¹⁰ Or does He say *it* altogether for our sakes? For our sakes, no doubt, *this* is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. ¹¹ If we have sown spiritual things for you, *is it* a great thing if we reap your material things? ¹² If others are partakers of *this* right over you, *are* we not even more?

Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. ¹³ **Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar?** ¹⁴ **Even so the Lord has commanded that those who preach the gospel should live from the gospel.**

¹⁵ But I have used none of these things, nor have I written these things that it should be done so to me; for it *would be* better for me to die than that anyone should make my boasting void. ¹⁶ For if I preach the gospel, I have nothing to boast of, for necessity is laid upon me; yes, woe is me if I do not preach the gospel! ¹⁷ For if I do this willingly, I have a reward; but if against my will, I have been entrusted with a stewardship. ¹⁸ What is my reward then? That when I preach the gospel, I may present the gospel of Christ* without charge, that I may not abuse my authority in the gospel.

Notice in verse 13 he refers to the Levites right to partake of the tithes and offerings given by the people of Ancient Israel and then says in verse 14, "Even so the Lord has commanded that those who preach the gospel should live from the gospel". Now for God to command that the New Testament ministry has the right to live from the gospel, then logically

He also has to have commanded a system by which funds would be available for this very purpose. Otherwise this command would be a meaningless statement. Combining these verses with what we covered in Hebrews 7 it becomes clear that the way that God has commanded for the ministry to be able to live off the gospel is through the continuing (or transferring) of the doctrine of tithing.

Why Paul Did Not Receive Tithes From The Corinthian Church?

It has been argued in the Church of God that because Paul states in these verses in 1 Corinthians that he was not personally receiving tithes from the Corinthian church that he was telling them they were relieved of the responsibility to tithe and was thus revealing that tithing no longer applies in the New Covenant. However, an honest reading of these scriptures reveals this is not the case at all.

First of all notice the entire theme of Paul statements here are in support of the ministry's right to live off the gospel. Notice also that he is saying this to a gentile church that did not have Israeli roots, and yet he points out to them how the Levites had the right to partake of tithes and offerings and then says the New Testament ministry has the same right.

Also, notice the logical points he uses in making his argument. He asks the question, "Or is it only Barnabas and I who have no right to refrain from working?" This is an argument one would only use if they were addressing an audience that already accepted that others in the ministry had this right. If the audience being addressed did not already know and accept this then this logical appeal to them would make no sense. Also notice he words it as "only Barnabas and I". This logically means the rest of the ministry whom the Corinthians were familiar with were living off of tithes and this was known and accepted. Notice also that Paul makes the comment, "If others are partakers of this right over you, are we not even more?" Obviously the Corinthians were paying tithes to some in the ministry otherwise this comment would make no sense either.

Paul also states in several of his other epistles that the ministry has this right to live from the tithes and offerings of God's people.

Gal 6:6-7

⁶ Let him who is taught the word share in all good things with him who teaches.

⁷ Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap.

The Living Bible translates verse 6 a little clearer by stating:

Gal 6:6

⁶ Those who are taught the Word of God **should help their teachers by paying them.**

1 Tim 5:17-19

¹⁷ Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. ¹⁸ For the Scripture says, "*You shall not muzzle an ox while it treads out the grain,*" and, "*The laborer is worthy of his wages.*"

Those who argue that Paul was telling the Corinthians that they did not have a responsibility to tithe typically also argue that Paul never received tithes at all and that he made all of his income from being a tent maker. However, this is not accurate. Although Paul chose not to receive tithes from the brethren in Corinth, he did receive tithes from other churches.

2 Cor 11:7-9

⁷ Did I commit sin in humbling myself that you might be exalted, because I preached the gospel of God to you free of charge? ⁸ **I robbed other churches, taking wages from them to minister to you.** ⁹ And when I was present with you, and in need, I was a burden to no one, **for what I lacked the brethren who came from Macedonia supplied.** And in everything I kept myself from being burdensome to you, and so I will keep *myself*.

Phil 4:15-18

¹⁵ Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, **no church shared with me concerning giving and receiving but you only.** ¹⁶ **For even in Thessalonica you sent aid once and again for my necessities.** ¹⁷ Not that I seek the gift, but I seek the fruit that abounds to your account. ¹⁸ Indeed I have all and abound. I am full, having received from Epaphroditus the things *sent* from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God.

Paul chose not to receive tithes from the brethren in Corinth because they were a congregation with many problems. They had been troubled by false ministers who were only interested in a paycheck and were not caring for the wellbeing of the people. Paul felt that by not receiving tithes from them he would make it easier for them to see that he was a true minister who really cared about the people and was not one who was just preaching the gospel for a paycheck.

1 Cor 9:12

¹² If others are partakers of *this* right over you, *are* we not even more?

Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ.

2 Cor 11:9-15

⁹ And when I was present with you, and in need, I was a burden to no one, for what I lacked the brethren who came from Macedonia supplied. And in everything I kept myself from being burdensome to you, and so I will keep *myself*. ¹⁰ As the truth of Christ is in me, no one shall stop me from this boasting in the regions of Achaia.

¹¹ Why? Because I do not love you? God knows!

¹² **But what I do, I will also continue to do, that I may cut off the opportunity from those who desire an opportunity to be regarded just as we are in the things of which they boast.** ¹³ **For such *are* false apostles, deceitful workers, transforming themselves into apostles of Christ.** ¹⁴ **And no wonder! For Satan himself transforms himself into an angel of light.** ¹⁵ **Therefore *it is* no great thing if his ministers also transform themselves into ministers of righteousness, whose end will be according to their works.**

How Should Tithes Be Calculated?

So, how exactly are we to calculate tithes? We know that the word tithe means a tenth. Clearly a tithe is 10% of one's income, but does that mean 10% of gross income or net income? Let's look at what scripture tells us about how to calculate tithes.

Deut 14:22

²² "You shall truly tithe all the **increase of your grain** that the field produces year by year.

Deut 26:12

¹² "When you have finished laying aside all the **tithe of your increase** in the third year — the year of tithing — and have given *it* to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled

Tithes are calculated on your "increase". To determine your increase you must deduct the costs of doing business from gross income. For example, in the case of a farmer, the cost of seed, fertilizer, equipment and other farm-related expenses would be deducted from the proceeds of a crop to determine the increase. Similarly, if one receives a regular paycheck from their employer, the taxes that are automatically withheld by the employer are also considered a cost of doing business. So, your true increase is your net income.

The Church of God has always defined increase as income that comes to us as a result of our own productive efforts. As a result, we have always made a distinction between earned income and unearned income such as social security, retirement pensions, unemployment compensation, and disability compensation. These types of unearned income are not considered as increase and thus brethren are not required to tithe on these types of income.

The Administration of 3rd Tithe in Today's World

Now let's look at one final issue. As was previously covered, 3rd tithe was established for the purpose of taking care of the needs of the poor and needy. In Ancient Israel, 3rd tithe served as what we today would refer to as the national welfare system.

In 1982, Mr. Herbert W. Armstrong was presented with the facts regarding the welfare system in Britain and Scandinavia and the impact that the taxation for these programs had on the individual wages of members in these nations. Mr. Armstrong recognized that the government in these nations had, to a large extent, assumed the Church's responsibility in caring for the needy. Therefore, Mr. Armstrong made an administrative decision that members in Britain and Scandinavia did not need to pay to the Church what, in effect, would have been an additional third tithe since they were already paying taxes that were equal to or greater than 10% of their yearly income every three years to support these programs.

Later, because the same principles applied, the same administrative decision was made for other countries in Europe and eventually for all nations in which the Church had congregations, except the United States. Mr. Armstrong did not address the issue of third tithe for members in the United States.

However, today in the United States we too pay more than 10% of our yearly income every three years in taxes to support our national welfare programs that are designed to care for the poor and needy. So, the conditions that brought about this decision for international areas exist here in the United States as well. As a result of this, many Church of God organizations today have extended this administrative decision to include the United States in addition to international areas.

With all the above in mind, it is important to remember that 3rd tithe is still in effect and required of a Christian. However, each individual member has differing local taxation levels and differing governmental use of such taxes. In many cases, brethren are already paying taxes, to support government welfare programs that care for the poor and needy, that amount to far in excess of 10% of their annual income every three years. Therefore the Council of Elders of the Pacific Church of God has concluded that it is up to each individual to decide whether or not to pay 3rd Tithe directly to the Church, or whether that obligation is currently being covered by one's taxes.