

The Doctrine of Tithing – Part 2

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Good afternoon, everyone! It's nice to see everyone back together this Sabbath and I'd like to give a warm greeting to all those out in what I like to call "DVD Land" who will be viewing the DVD's or listening to this message on the website later.

I especially wanted to give a greeting to Mr. Randy Crawford. He e-mailed me this morning and said he lives in North Carolina. There were tornadoes last night in his area. They did a great deal of devastation. He said, "There were a number of homes that were affected." But he e-mailed this morning to let me know that his family was fine and they have had no damage and there were no reports of loss of life there. So, I just wanted to give him a nice greeting.

Brethren, as you all know, last time we started a three-part series on the subject of Tithing. As I mentioned last time, we're going to pick up this time kind of where we left off, but just to recap some of what we covered last time before we move forward.

As I mentioned, the heart and soul of this subject is really an act of worship between an individual and God. On the subject of tithes and offerings, that's really the heart and soul of this subject outside of the issue of a practical purpose that it might serve. Because I mentioned when this originally started and the examples we looked at last time with Abraham, with Jacob, with Cain and Abel giving their offerings to God, they were giving this directly to God. There wasn't anything funded by this. There wasn't a Temple yet. There wasn't a Levitical Priesthood. There wasn't a New Testament Ministry. So really what this was about was an act of worship between an individual and God.

And, as we talked about last time, the reason why an omnipotent all-powerful, eternal God, who is spiritual and far superior to anything that we have in our physical world, requires us to honor Him with our physical possessions is not because of the physical possessions. He doesn't gain wealth or His life is not enhanced as a result of receiving those things.

It's really about our heart because, as He knows, as Jesus told us in the New Testament, "Where your treasure is, there shall your heart be also." And He realizes that we live in a very physical world. We're physically minded. And just to use a phrase that's oftentimes used on our physical carnal world—and realize I mean it in that context—it's often said, "Money makes the world go round." Because, we know, in reality it is God that makes the world go round. But that illustrates how we as physical carnal human beings tend to look at our physical treasures. That's why He says, "Where your treasure is, there shall your heart be also." Because what God is really interested in is our hearts. He's interested in that connection between us that we're showing God we're putting Him first in our lives; we're showing our appreciation for Him, and

acknowledging Him as our Creator and Sustainer. So, that's really, again, the heart and soul of this subject.

Another thing that we covered last time was the fact that, again, tithes existed before there was a Levitical Priesthood. And we went through the examples of Genesis 14 and Hebrews 7 which directly tells us in Hebrews 7 that Abraham was paying tithes. For that concept had to exist for him to be doing that.

And we covered that we also did a significant tangent, I might say, on the identity of Melchizedek in proving that Melchizedek is Jesus Christ. He was the God of the Old Testament. And that is just another title that He is known as. That will become more significant when we get into Part III and we start talking about Tithing in the New Covenant because, as I mentioned, we spent a lot of time last time establishing that point.

What we're going to do today is pick up on Tithing in the Old Covenant times--in other words, during the Levitical Priesthood timeframe with the ancient nation of Israel. So, what we're going to do is go through that in detail, but we're also going to spend some time as we go through this covering the various aspects of it showing that the Old Testament shows us that there were three distinct and separate tithes. And the reason that I mention we're going to go through that in detail, not only just to show how the Old Testament taught this, but as I mentioned last time, there have been a lot of attacks on this particular subject. And they're not just to do away with the subject of tithing in general. Sometimes it's just to alter the teaching of what the Bible lays out.

Some of the more popular arguments are:

There was only one tithe. There were not three separate distinct tithes. There was one tithe and it was divided up in three different ways.

Another common argument is:

There was no separate and distinct third tithe. What Third Tithe really is is a reassignment of one of the others.

Now, if you look in a lot Protestant commentaries, this is one of the things you'll very often find stated about what we call Third Tithe. In other words, the tithe in the third year that was given to the poor. They will oftentimes argue that what Third Tithe really was was the reassigning of Second Tithe, The Festival Tithe. In every third year, that's what you did with it. So, that's a very common argument.

I've also heard it argued by a few that that was actually the reassigning of the First Tithe. But, again, both of these come down to the idea that there is no separate and distinct Third Tithe. What that really is referring to is the reassigning of one of the others.

I just preface this so that you will understand the logic of what we're dealing with today. As we go through this subject, I'm going to point out to you the arguments in the Bible of how the Bible defines these and by the rules of how they are utilized and the rules that God puts around them, you can see they have to be separate and distinct to meet all the logical criteria.

But with that in mind, let's start off by turning over to Numbers chapter 18. Numbers 18 and we're going to start reading in verse 21. It says:

Numbers 18:21. *"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. (NKJ)*

Now, let's make a point here of noticing He says, "I have given **all** this tithe to the Levites." He's given all of it to them.

To better understand the meaning of this, let's look at the Hebrew word that is used here translated as *all* in English here in the New King James. The word is transliterated into English as *kol (kole)*. It is Strong's #3605 and according to the Complete Word Study Dictionary of the Old Testament by Warren Baker, here's how it is defined:

...a particle meaning each, every, all, everything, the whole, entire; it has an inclusive meaning of all or every one of something.

In other words, it is every bit of it. It's the whole thing. That's what this is saying. So, He's saying here, "I've given all this tithe to the Levities." Every bit of this tenth is then given to the Levities.

If you notice how this is translated in The Complete Jewish Bible, it makes this even a little clearer. Here's how it renders verse 21 here of Numbers 18:

Numbers 18:21. *To the descendents 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. (CJB)*

In other words, the entire tenth, the whole thing has been given to the Levites.

Now, if you logically think about that that doesn't allow for the option of "We're giving part of it to the Levites; and we're taking another part of that and we're using that for the Festivals; and, then, another part we're giving that to the poor." Because if you have all of something and you give it to one individual, there is nothing left over.

Just to drive the point home, think of it like this. Here I have a copy of the Bible. I have an entire book. If I decide to give this Book—let's say I give it to Doris. And I give her the entire thing, cover and all. It doesn't leave me anything left to distribute. It doesn't leave

me any pages to pull out and distribute to anybody else because I gave all of it to one person.

So, I point out this and make a big point of this because, when you think about this later, this really defeats the entire idea that there is just one tithe and it's distributed because the entire tenth is given to the Levites. That doesn't allow for any other options.

So, let's pick up now back in verse 22.

Numbers 18:22. *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 [sanctified] 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 household, for it is your reward for your work in the tabernacle of meeting.*

32) *'And you shall bear no sin because of it, (NKJ)*

Now, notice that. We're going to come back to that.

Numbers 18:32b. *...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.'" (NKJ)*

Notice, as I mentioned, this entire tenth—the whole ten percent—is given to the Levites. And the Levites are told, "This is your payment for the service that you're doing for God and the people." And they are told that they can consume this anywhere. This is legal. This is lawful for them to do.

And it said, "You shall bear no sin because of it." Now, why is that a significant statement? That's a significant statement because this was solely given to the Levites and if anybody else in ancient Israel had consumed this, it would be counted as sin. That would be a problem. That's why that's a significant statement to say to them, "It's not a sin for you to do this because this has been given to you. This is your right because of the deal that we've made." Because what we're going to see here is if the other people had consumed this or even misusing... Even if the Levites wind up just misusing this and misapplying this, what God calls [doing] this is robbing Him.

Turn with me over to Malachi chapter 3, and we're going to look at this very concept. It's Malachi chapter 3 and we'll start reading in verse 7. It says:

Malachi 3:7. *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?'" (NKJ)*

In other words, "Give me an example. How have we done this?"

Malachi 3:8b. *In tithes and offerings. (NKJ)*

9) *You are cursed with a curse, for you have robbed Me, even this whole nation. (NKJ)*

Now, as I mentioned, last time when we covered Part I, the history behind this statement is oftentimes argued basically to make a point that the Scriptures here of what Malachi is referring to only selectively refer to the Priesthood. The concept of robbing God here in this regard could not be extended to the people in general. That's generally how the argument is made. And we'll see here in a moment why they say that. It's because it's based upon the history of what was taking place here in the focus of this book.

Now, if you go back and read through the Book of Malachi in general, it is very clear that the Book of Malachi is primarily an indictment against the Priesthood. They are very directly addressed if you read through the first couple of chapters. You can see God is just pointing his gun right at them and saying, "Here's how you've been derelict in your duties. Here's the ways that you have messed up and I'm very upset at you for how you've handled this job and the effect you've had on people." That's very clear.

But my question I want to raise here is in these particular verses is that all He is referring to? Is He exclusively referring to the Priesthood in a way that this concept could not be extended to the people in general?

Now, if we look at the history of what is happening here, we're going to see it was very much the people involved as well. Now, scholars in general and Biblical scholars tend to very much recognize that Malachi and Nehemiah were very much contemporaries. In other words, they covered similar timeframes and we can gain some insight here, in

what we're about to do, and what Malachi is talking about if we look in Nehemiah chapter 13. So, if you will, turn with me over to Nehemiah 13, we're going to see some of the history here and realize some more of exactly what Malachi is addressing. It's Nehemiah chapter 13 and we'll start reading in verse 4.

Nehemiah 13:4. *Now before this, Eliashib the priest, having authority over the storerooms of the house of our God, was allied with Tobiah. (NKJ)*

Now, we're not going into the history of Tobiah, but just to make a brief comment here. If you read back previously in the Book of Nehemiah, you are going to see Tobiah referred to as an Ammonite official. He was very much a pagan. And if you read through his actions, he's very much characterized as an enemy of God and an enemy of God's people. What we're going to see here is Eliashib the priest, who was one of the chief individuals in you might say "the hierarchy" here in running things, had been very much corrupted and had an alliance going on with Tobiah, this pagan Ammonite. That's a lot of what is happening here.

Picking up in verse 5:

Nehemiah 13:5. *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.*

In other words, the rooms where this was normally stored, as we're about to see here, had been cleared out and Tobiah had been given basically residence in the Temple of God. So, you can see how corrupted this had become.

In verse 6:

Nehemiah 13:6. *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. (NKJ)*

Notice, as I mentioned, he [Eliashib] basically cleared out some of the rooms here where the tithes were normally stored and Tobiah, this pagan enemy of God, had a place. He was residing in God's Temple!

Picking up in verse 8:

Nehemiah 13:8. *And it grieved me bitterly; therefore I threw all the household goods of Tobiah out of the room. (NKJ)*

He [Nehemiah] evicted him [Tobiah].

Nehemiah 13:9. *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. (NKJ)*

Basically what had happened here is the Levites were assigned jobs to do in the Temple Service and serving God in that regard. The tithes were being withheld from them. So, they had no means of support. Basically in today's world, we would say, "Their paycheck was cut off." So, soon they didn't have any means of financially supporting themselves. What happens is they wind up deserting their jobs in the Temple and going back and working in the fields just as a means of survival to sustain themselves. Now that's what's happening here. And this basically just shuts down a lot of the Temple operations. That's what's happened.

In verse 11:

Nehemiah 13:11. *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... (NKJ)*

Now, notice verse 12! This is part of Nehemiah's solution here. He isn't just stopping the embezzling and Tobiah's presence there. Notice what he also does in verse 12.

Nehemiah 13:11. *Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse. (NKJ)*

People start paying tithes again. We're going to see here when we look in Jamieson, Faucett and Brown and get some more history on this that's exactly what's happened as well. The people had stopped tithing as a result of a lot of what was going on here.

In verse 13:

Nehemiah 13:13. *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. (NKJ)*

In other words, he got faithful individuals in there who would manage the tithes (who weren't using these to entertain Tobiah basically for corruption and embezzlement) and kept the operations of the Temple going again with the Levites being supported so they could do their regular jobs and restore things back to the order God wanted. This is what was happening.

Again, as I mentioned though in my original question, "Is Malachi just referring to the actions of the Priesthood or were the people here being involved as well?" Let's shed a little more light on that as well. I'd like to quote from Jamieson, Faucett and Brown's

Commentary on Nehemiah chapter 13 because it sheds a little light on the history of what was going on here. This gives us a little more. Again, this is Jamieson, Faucett and Brown's Commentary on Nehemiah 13.

The people, disgusted with the malversations of Eliashib or the lax and irregular performance of the sacred rites, withheld the tithes...

Notice he's saying the people got disgusted with this and they stopped tithing completely—at least a lot of them did.

...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...

This is Tobiah he's referring to.

...an open and contemptuous enemy of God and his people.

Now, notice what he's saying happened here. He's saying not only was there embezzlement going on, but a lot of the people saw this because you can't keep a lid on this. Think about what was happening here. The Levites pretty much were abandoning their jobs there, were back working in the fields, the Temple operations stopped. You can't have this level of corruption and not have a chain reaction effect from it because you can't keep a lid on this. People are going to know what's happening here. What he was saying here is... Basically what I'm getting at is the people, a lot of them, stopped paying tithes as a result of their reaction to this.

But picking back up here with Jamieson, Faucett, and Brown.

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...

And then notice this next part of the sentence.

...while the people at large, perceiving that their contributions would be no longer perverted to improper uses, willingly brought in their tithes as formerly.

In other words: as they were doing previously before all this happened. Obviously meaning that there was a period of time here where a lot of them just quit tithing completely as a result of their reaction to all of this.

...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.

So, you can see here in the history what was happening here. This wasn't just embezzlement that was happening by the priests. Were the priests guilty of that? Absolutely! They were absolutely guilty of doing that and Malachi is correcting them for that. But the people were very much involved as well.

Because think about that. Can you have that level of corruption and there not be a massive chain reaction that comes as a result of it. Can you have the Temple Services basically stopped; the Levites abandoning their jobs; they're out working in the fields? This is going to get widely known and there is going to be a chain reaction from it. People are going to be disgusted. They're going to react to this.

But see what happened here is the people didn't just get disgusted with the actions of the [Levites]; a lot of them stopped tithing completely. Think about human nature. What was happening there? They would wind up consuming the tithes themselves! Non-Levites who were never authorized to consume this at all (Because notice He said, "The Levites, you can consume this and it's not counted to you as sin."). Well, think about it. If you have that many people who are disgusted with what they're seeing. What is human nature going to do? "Well, I'm not sending my tithes to them. Look at what they're doing. I'll just keep them myself. And then I'll wind up using them for my own purposes." Because that's what human nature is going to wind up doing.

Realize what happened here. Notice, as I said when I started off, God's comment here was, "You have robbed **Me**." He didn't word this, "You're robbing the Levites." Yes, the Levites were being affected. Physically speaking, the Levites were being robbed. But God makes the point, "You're robbing **Me**."

Because did you notice what happened here? It wasn't just about embezzlement. The people stopped honoring God with their possessions, with their treasures. They stopped putting God first. Where their treasure was is where their heart was. And their heart wasn't willing to honor God anymore. He wasn't being put first. That's why He considered it robbing Him. And, yes, He's upset at the priests as well. Even though they're legal recipients of tithes, they're totally embezzling this and using this for corruption and God is mad about that too because, again, this whole chain reaction started with their actions.

But my point in all of this is: Realize God looked at this seeing beyond just the practical function of it. In other words, *the business function*, you might say of it where it was funding the Levites. God looked at this and said, "You're robbing Me because not only have the business functions stopped happened, you're no longer honoring Me with your

possessions. You're no longer putting Me first. You're no longer following My Commandments. And outside of the business function of this, this is about a relationship between the two of us. You have personally robbed Me." Because that's how God looks at it because we always have to see that's the underlying heart of this subject outside of the business aspects we might look at.

What God did over time was He created a practical purpose for tithes and offerings. So, there were multiple good things happening at the same time because God's very good at that—making out a plan where all these details and all these good things happen as a result of this one thing because that's how His mind works. But, as a result of this, we have to realize, again, there was a lot more going on from a religious and heart aspect of this beyond just the business functions that were taking place there.

So, again, if we look back at all of this.... Also, notice something else here before we go any further. It is oftentimes argued, again, because of the history of the embezzlement, this was solely referring to the actions of the Priesthood and it couldn't possibly be extended to the people. You couldn't apply it like that.

Just as a point of logic, let's follow that reasoning. Now, as we've already seen here, this very much involved the people when you get into the history and the actions here. But just as a point of logic:

If Levites (the top of the Priesthood who is in charge of disbursing this), they are by virtue of being Levites the legal recipients of tithes; if them withholding this from other Levites (who are also legal recipients of tithes) and using it for corruption and their own purposes, if that's robbing God, how could the people (who were never authorized to consume tithes on their own because God said from day one "The Levites can consume this and it not be counted as sin, but those who are not Levites can't"); how could them [the people] withholding it, consuming it for their own purposes not meet the definition of robbing God? How would that logically make sense?

And, again, we can see from the history it very much involved the people but this is a point of logic. I just wanted to follow that through. The logic doesn't really make sense to say "You could never apply this concept to the people" because it very much involves the people.

Here's another interesting thing too. It's oftentimes said "You can't apply this to today or to anything in today's world because, again, this was just about the Priesthood and such." Think about what happened here. We had a corrupt leadership, in this case, the Levitical Priesthood. They very much perverted God's way. They misused tithes. They were very much making heretical actions. And the people have a very negative reaction to that. A lot of them just get so disgusted with all of this that they stop tithing completely.

Does that story not sound familiar? If you look back at what has happened in the Church of God in the last few decades, have we not seen through all the apostasy and

the breaking up and the things that have happened are there not a lot of examples of corruption that we can think of? And, again, I won't tell all the *war stories*. I'm sure we're all aware of those things. I'm not going to drag all that past up.

But, in just looking at it, have we not all seen examples where there was corruption, tithe money was very much misused? And we saw that going on and then there was a chain reaction from that where people just got disgusted by that. They said, "You know what? I'm not sending in tithes anymore. Look at what they're doing with it!" But instead of just saying, "I'm not going to support *that* organization because of what I saw them doing," they stopped tithing completely. In other words, they stopped honoring God. And now, again beyond the business function, it becomes a "I'm not honoring God with my possessions. I'm not following His instructions and doing that act of worship to Him." Does that story not sound extremely familiar with what happened then?

My point is what took place here in Malachi is extremely analogous to the history of what has happened in our time.

Let's also notice now in verse 9. Let's go back over to Malachi 3 just to finish up a point we were making here before. As I mentioned, when we look at the history, it is obvious that the actions that were taking place here that were sinful were much more than just the Priesthood. It involved the people as well. But if we look at a proper translation of verse 9, that becomes very apparent. Now, I'm going to start up here with Malachi 3 verse 9 and read this to you out of the New King James Bible because that's what I use most often. Now when we read it in the New King James, it says:

Malachi 3:9. *You are cursed with a curse, for you have robbed Me, even this whole nation. (NKJ)*

Now, the way that is worded would suggest that God is just pointing this at the Priesthood and saying, "You robbed Me. You robbed the people. And you're solely responsible for all of this." But if we look at this in how this is translated in a number of other Bible translations, we get a different picture. And, again, also consider the history in all of this as we read through this and you'll see this is obviously what God would be saying. Now, let me read to you how this verse is translated in a number of other Bible translations.

This first one is identical in three different translations. So, we're going to cover it like that. In The New Revised Standard Version, The Revised Standard Version and The New American Standard, they all translate this verse verbatim the same way. The first one states:

Malachi 3:9. *"You are cursed with a curse, for you are robbing Me, the whole nation of you!"*

It's obvious what He's saying here. It isn't just the priests that are robbing Him. He's considering the whole nation has been robbing Him.

Now, let's look at The New Living Translation.

Malachi 3:9. *You are under a curse, for your whole nation has been cheating me. (NLT)*

So you can see here He's referring again to the entire nation being guilty of this. He's not just saying the priests have robbed Him. He's saying Israel in general, because of their actions, has robbed Him.

The New International Version:

Malachi 3:9. *You are under a curse—the whole nation of you—because you are robbing me. (NIV)*

The Complete Jewish Bible:

Malachi 3:9. *A curse is on you, on your whole nation, because you rob me. (CJB)*

So when you look at all of this, you can see from verse 9 alone, He's not just referring to, again, exclusively the actions of the priests. This is the people in general. This concept very much applies to their actions because it wasn't just an issue of embezzlement. It was people withholding tithes as well. So that's why the priests and the people were both guilty of robbing God. And that's why Malachi is saying these things to them.

Let's also pick up in verse 10 here just to cover what Malachi was promising them if they would straighten up their act and start following God's instructions. It says:

Malachi 3:10. *Bring all the tithes into the storehouse, that there may be food in My house, and [prove] Me now in this," (NKJ)*

Notice He makes a direct challenge.

Malachi 3:10b. *...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. (NKJ)*

In other words, "Do it My way. Follow My instructions. Do what I tell you and I'm going to take care of you. I'm going to bless you for doing things right." Now that concept applies not just to the idea of tithing. That's God's Law in general. God always tells us if you follow His instructions, you'll ultimately be blessed and things will go well.

When we knowingly disregard His instructions, what happens? We face consequences for that. Negative things happen to us. I'm not saying we don't get trials as we go through. We've covered that in other sermons, but I'm just saying generally speaking in God's Law in general if we're following things His way, things have to ultimately work

out good. And if we're not following His Word, if we're rejecting His word, things tend to go badly.

But notice in this case, He issued up a personal challenge. "I'm actually challenging you to take Me up on this. Prove Me. Do this and see if I won't come through for you."

Think about the context and just what we know of human nature because, as I mentioned, this was much more than embezzlement. This was a lot of the people quitting to tithe at all and probably for an extended period of time. So, now you go back and tell the people, "You need to start putting ten percent of your income aside to do this." How do carnal human beings respond? "Huh! I can't afford to do that. I can't afford to put God first in what I'm doing. I've got lots of bills to pay. I've got lots of things to cover. Because now you're getting personal and you're affecting my money now." So, that's the carnal human nature.

What God is telling us is "Prove Me now on this. Obey Me and see if I'll come through for you," because if You're sincerely blessing me... I'm not saying you're not going to have trials or He's not going to test us at times. He certainly does. But talk to anybody who has been in the Church for decades who has followed this. I'm sure we can all give numerous examples of how God has come through for us and helped us out and worked out ways that we would have never foreseen to make things happens.

Just to share a personal story with you. A lot of you hearing this realize that about three and a half years ago my wife died of cancer, as a result of that. It was an illness that came on very suddenly and unexpectedly. It was literally ten weeks and two days from the time that she was diagnosed to the time that she died. So, it wasn't something we planned for, prepared for. It just came out of nowhere.

One of things that happened as all this was playing out I realized she had a life insurance policy that was ultimately going to take care of me because we went, basically in one day, from a two income household to a one income household. And, as you can imagine, you still have the same house payment. You still have the same types of bills and everything because you've built your life around that.

One of the things I was concerned about—because I knew ultimately with the life insurance policy I had already worked out a way that I could make that work long term—what I was concerned about was the gap of time when she died and her paychecks quit coming until the point where the life insurance would kick in. Not knowing how long that might be. And with all that was going on I hadn't necessarily put a lot of thought into this because this was a whirlwind experience.

A couple days after she dies (She died on a Saturday morning and on Wednesday morning), I get a phone call. I got a phone call. It was from her previous boss, the last company she had worked for until she died. And the guy gets me on the phone and he says, "James," he said, "myself and the HR manager and the plant manager would like to come over to your home. We have some checks we'd like to give you." That kind of

shocked me. I didn't expect this. And then he said, "Is now a good time?" I said, "Well, sure. We could do that."

And he comes over. What I've been picturing in my mind is people found out about her situation, that she had died and maybe they had taken up a little collection in the office. And everybody gave ten or twenty bucks, whatever they had and he's going to bring that to me. He came to the front door and he gave me two checks. And I'll, just for the impact of the story, I'll actually tell you what it was. He gave me about \$10,000 totally out of the blue! I just stood there with my mouth hanging open as I looked at them. I even told her boss, I said, "My only financial worry that I was significantly concerned about was what would happen in between when she died and when the life insurance kicked in." I said, "You just solved that problem for me."

This came out of the blue. I had no expectation of this whatsoever. But I remember after they had left walking over to my sister, who was there with me that day, and I looked at her and I said—I think the words that came out of my mouth were—"Test Me now in this and see if I don't take care of you." Because what immediately popped into my mind was, "This is a blessing of tithing." God stepped in at a crisis time, brought an answer out of the blue. I didn't totally expect at all because He's following through on the promises He gave. He said, "Test Me now in this," and He's following through. He delivered!

But I'm sure all of us who have been in the Church for many years can tell similar stories. We can all tell stories where we've been tried, where God made us prove ourselves that we would put Him first even in hard times when things weren't going well and we had some stress. But He always took care of us. And we can also tell the stories where He just blessed us out of the blue and just gave us things we totally didn't expect at all because, again, He follows through on that promise.

We also have to realize the blessings He's promising here are more than just physical. Again, we tend to think physically in terms of this of "How am I financially going to get by?" But when we obey God, He blesses us oftentimes spiritually in various ways in our life, in relationships that we have, in the knowledge we have of His truth, in developing character with ourselves. When we yield to Him and we're willing to follow His instructions, He blesses us with that. If we knowingly choose to go in another direction away from it, we miss out on those blessings. He withholds those. It can literally at times stunt our spiritual growth. If there is an area of God's Law—and, again, regardless of what it is, this applies across the board—if there's a major area of God's Law where He's revealed to us what we should do and we knowingly say, "No. I'm going to choose to go the other way," we can literally wind up just stunting our growth.

Because think of it like this: If you look at the educational system we have in the U.S., we tend to start off as children in kindergarten and we go to first grade and second grade. As we grow, we learn and we advance through the grades. What happens if you fail all the tests in fourth grade? You don't go to fifth grade. You have to repeat the fourth grade again. And you keep repeating it until you get the test right.

Well, God tends to work the same way. He keeps kind of putting us back to that same trial until we learn that lesson. Then we advance forward. If we stop and we never listen to him, we get stunted and we get stuck there. It's like; again, it's like repeatedly failing the fourth grade and never going to the fifth grade. It's the same idea.

So, when we look at this principle, and again this applies much broader than just tithing, but this is God's Law in general. When we obey Him, we get blessings for it. If we knowingly turn away from it, we get curses for it or we get withheld blessings that He gives. So, it's much more than, again, just a financial thing. It's a spiritual thing.

So, at this point now, we've covered over the tithe for the Levites or what we typically refer to as First Tithe. Let's look now at the Festival Tithe that we oftentimes refer to as Second Tithe. Turn with me over to Deuteronomy chapter 14 and verse 22.

But before we do that, just to make sure that we're covering all the details, I'm just want to remind us all. Notice when we went through Numbers chapter 18, one of the points I made a big deal out of was when it described the tithe for the Levites, it said "One hundred percent of this" (We went into the meaning of the word *all*.) "Is given to the Levites." So, there is nothing left to divide. And it could also only be consumed by the Levites.

What we're about to read here is a tithe that can be consumed by the people. And, obviously, we're going to see here these two have to be separate and distinct from one another. So, in Deuteronomy chapter 14 verse 22:

Deuteronomy 14:22. *"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, (NKJ)*

Now notice as we go through this, we're going to see that a lot. This tithe has to be consumed in the place where God chooses to place His name. Picking up in verse 23:

Deuteronomy 14:23b. *...the tithe of your grain and your new wine and your oil, of the [firstlings] 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. (NKJ)*

Notice again, we keep coming back to where God chooses.

Deuteronomy 14:26. *"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. (NKJ)*

Now notice here we have a tithe that the people can consume. In Numbers it indicated that this can be a sin for the people, but they can consume this where the other tithe for the Levites said, "Only the Levites can consume this and they're the only ones that can do it without it being a sin." These have to be separate and distinct from each other. This is not a division or overlapping of purposes. These have to be separate.

But notice also this one can be consumed by the people but they can only do it in the place where God chooses to place His name. That's going to be a significant detail later when we look at the tithe for the poor or what we call Third Tithe.

But let's now ask a logical question at this point. If you notice in what we read here, never did the Holy Days ever get specifically mentioned. Now, we often times refer to this as referring to Second Tithe and this is for the Festivals, but nothing that we read here specifically mentions the Festivals. How do we know that this is specifically for the Holy Days? Where do we get that idea from?

Turn with me over to Deuteronomy chapter 16. It's just across the page in my Bible. Basically, this chapter here is referring specifically to the Holy Days but I want you to notice here because if you notice in what we read in Deuteronomy chapter 14, it said that this tithe we're referring to could only be used in "a place where God chooses to place His name." Now, notice that phrase "where God chooses to place His name" and let's read how the Holy Days are described. In Deuteronomy 16 verse 1:

Deuteronomy 16:1. *"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. (NKJ)*

Now notice that specifically you keep the Passover and later it's going to talk about here the Days of Unleavened Bread as well. But that is specifically done in the place where God chooses to place His name.

Now skip down over to verse 9. We're going to pick up where it starts talking about Pentecost. In Deuteronomy 16 verse 9:

Deuteronomy 16:9. *"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. (NKJ)

Notice that again! The Holy Days are kept in a place where God chooses to place His name.

Let's jump down to verse 13 and pick up with the Feast of Tabernacles.

Deuteronomy 16:13. *"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. (NKJ)

Now notice here on all the Holy Days it specifically says these are kept in the place where the Lord your God chooses to place His name. And, if you notice, this tithe says you can only spend this tithe at the place where the Lord your God chooses to place His name. That's how we know they are referring to the same thing. They are referring to this being done for the Festivals because, as we're going to see here, God's Festivals are called Feasts for a reason. He intends that.

We especially do this at the Feast of Tabernacles, but they're Feasts. They are celebrations for the most part. They are a time that we enjoy abundance and we're celebrating. We have good things. God makes it more special than the things that we do the rest of the year because He's making those days stand out for us as something we will think of very positively and something to look forward to.

Now, let's also look over in Deuteronomy chapter 12 and we'll notice this particular tithing referred to again. Deuteronomy chapter 12 and we'll start reading in verse 17.

Deuteronomy 12:17. *"You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstlings 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, (NKJ)

Now notice here He specifically forbids. "You can't do this just anywhere. You can't consume this at home. You can't do this anywhere else. You have to go to the place

where the Lord your God chooses to place His name and that's where you can utilize this."

Now picking up in verse 18 again:

Deuteronomy 12:17b. ...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. (NKJ)

Now notice here He gives an exception. He says, "You cannot eat this within your gates. You must take this to the place where the Lord has chosen to place His name, but there is one exception. If physical circumstances make it impossible for you to be able to be there, then it's okay for you to consume it within your gates." He said, "Under those circumstance, it's okay."

Notice He doesn't give any other disclaimer. He doesn't say, "Well, if you decide it's inconvenient for your schedule, for your work or whatever or you just don't want to go, you can just do something else. If you decide it's just not convenient for you or you've got some other priorities you want to do or if you just want to take this money and spend it some other time on your personal bills or whatever," He doesn't give any of those disclaimers.

One of the reasons He doesn't give those is because the Holy Days are commanded assemblies. They are not something we just have the option of doing if we feel like it or if you want to. He commands us to be there. And He's commanded these to be Feasts, to be celebrations, to be something that is special for us. So at the same time, He turned around and commanded us a way that we would make them special that we would make them Feasts because He basically had us put ten percent of our income aside so that we had abundance so that we would spend it on whatever our hearts desired. And this would be, physically speaking, something very special that we would look forward to even outside of the spiritual means of what we understand of all of these. He made these special occasions.

But, again, notice that it can't be within your gates for only one exception—you are not able to make it due to physical circumstances. And, again, in our world that could be health, that could be a number of things, but if you're not able to make it, then it can be done within your gates. Otherwise, that's prohibited.

Now notice that as we turn around and look at the tithe for the poor. Turn with me back over to Deuteronomy chapter 14 and we're going to look at another tithe that's described here. Deuteronomy chapter 14 and verse 28:

Deuteronomy 14:28. *"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. (NKJ)*

Now notice this is "within your gates." This isn't at another location where God has chosen. This is "within your gates."

Deuteronomy 14:29. *"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. (NKJ)*

Now notice that this tithe is kept within your gates and it is consumed within your gates. And it's every third year that you're doing this. It's specifically given to the poor, basically to the vulnerable. This is who this is taking care of.

Now think about that. The rules of this make it mutually exclusive from Second Tithe. Second Tithe you could only take; you had to take it to the place where the Lord chose to place His name. The only reason you could use it within your gates at home is if physical circumstances kept you from being able to go to the location where Lord placed His name.

This one is specifically "within your gates" and you can use this anytime. It's given to the poor so that they can take care of themselves. What we're going to see here is this is separate and distinct as well because, again, the rules are making this exclusive from everything else.

Now this tithe is also described over in Deuteronomy chapter 26. Turn with me over to Deuteronomy chapter 26 and we'll start reading in verse 12. It says:

Deuteronomy 26:12. *"When you have finished laying aside all the tithe of your increase in the third year—which is the year of tithing— (NKJ)*

That's a concept we're going to come back to in minute here.

Deuteronomy 26:12b. *...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 any 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."' (NKJ)

Notice there is a special blessing for this, but we're going to come back to that in a moment.

Now, notice first of all, this is referred to as "The Year of Tithing." In other words, there is something unique and different about this year versus the other years. If you look at how this is translated in The Complete Jewish Bible, we get a clearer meaning here as well. This is Deuteronomy 26 verse 12 in The Complete Jewish Bible.

Deuteronomy 26:12. *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 Levite, the foreigner, the orphan, the widow so that you can have enough food to satisfy them while staying with you. (CJB)*

Now notice this is called "the year of separating a tenth." In other words, you are separating a tenth this year that you normally don't separate the other years. This is something unique to this particular year. It's actually an additional tithe, because think about it.

A very common argument, that, again, we'll see a lot in Protestant commentaries in particular, is the idea what Third Tithe really is (This is the tithe for the poor that we oftentimes call Third Tithe.) really is what you do with your Festival Tithe every third year. And instead of going to the Holy Days with it, you give it away to the poor. That's a very common argument that we'll see. We're going to look at this from a number of different angles to show you how this doesn't really make sense.

But for starters, notice that when we read the last part here in Deuteronomy 26, He said, "When you get done doing this, you can ask for a special blessing." In other words, you can go and ask God and say, "I've been faithful in doing this. I haven't consumed any of this myself. I've given it all to the poor, the widow, to the stranger, to the fatherless just like You have commanded. I haven't consumed any of it myself." (We're going to come back to that "not myself" concept as well.) "But notice, I've given all this to them so now I can ask for a special blessing."

Realize how God tends to think. Realize the same God that gave them these instructions, who talked to Moses, who was at Mount Sinai, This was Jesus Christ. He is the same God. It's later on earth in His New Covenant ministry preaching to people there—the exact same individual.

With that in mind, turn over to Luke chapter 12. Let's look at a concept that Christ taught and then apply it back to what we just read here. Luke chapter 12 and verse 48, just to

focus on what we're looking at here we're going to jump into the middle of this verse and the context. It says:

Luke 12:48. *For 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. (NKJ)*

In other words, He's saying, "When I give more, I expect more. I expect you to work harder if I've given you more," is what He's saying here. Apply that concept.

If the Third Tithe is really just the Second Tithe that we give and every third year you give it to the poor—or I've even heard arguments that the First Tithe is really re-distributed in the third year and that's what that is—has the person doing this sacrificed any more than they normally do in other years? Have they done anything special? No, because think about it. They're still putting aside exactly the same amount of money that they were before. They're just sending it to a different individual.

Think of that in our modern day context. In our modern day context, tithes are typically a financial transaction. What that would be saying here is, "When I wrote the check to send this tithe, I put a different name in the 'Pay to the Order of'. In other words, I just wrote it out to Person A versus Person B and that's really all I changed in year three. And God tells me I can go claim a special blessing for doing that." Is that consistent with "To whom much is given, much is required"?

If you think about that He's giving a special blessing, because in that third year you've done a special sacrifice. You've given more. You've gone out of your way and done more that you haven't done in the other years. That's why it's "The Year of Tithing." It's "The Year of Separating a Tenth." You're separating a tenth in that year that you normally don't do in other years. That's why this is special and unique. So, and that is why, again, He's offering that special blessing to us.

Now, let's also look at this from a couple of other angles. As I mentioned, a very common argument here is that what the Third Tithe is really is just the Festival Tithe that's being given every third year to the poor. And the reason for that (That argument is very common.) is if you noticed when you read through Deuteronomy 14 verses 23 through 27 referred to the Festival Tithe. Then when we got to verses 28 and 29, it referred to in the third year "Here is what you are going to do," and it described the tithe for the poor. That's very often interpreted then to be "What it's saying, then, is this Festival Tithe in the third year, here is what you do."

Think about this as well. If you look at the Holy Days, these are commanded assemblies. God tells us to go and do this every year. Also, remember in ancient Israel their tithing cycle was all in unison. (Today, oftentimes—and we're going to get to explain the seven year cycle here in a minute. But we typically render it now from the time a person is baptized and when his/her conversion started, and they start their cycle based upon that. This puts everybody in different cycle. That is not how it was in ancient Israel.) They all did it in unison.

That meant every third year they were all hitting this Third Tithe year cycle. That would mean the majority of Israel was not going to the Holy Days, was not keeping the Feast of Tabernacles off in the place where God had placed His name at least every third year. Now, we're going to see here in a minute when we consider the Land Sabbath, it's also going to extend into the seventh year, but I'm getting ahead of the story. But if you just look at that, it would mean every third year you are basically not keeping the Holy Days.

Now, also consider what that means because not only would someone not be going to the place where God has placed His name and traveling to this as it mentions the Holy Days are. This would also mean how do you have a Festival? Because He makes these Feasts; He makes them something special of abundance and says, "You can spend this on whatever your heart desires. Make this something special and memorable." How do you do that with no Second Tithe? What would happen is if every third year you are giving your Second Tithe away to someone else, again we are back to the logic where I mentioned with the First Tithe where if you give all of it to someone else, there is nothing left for you to have? That's what would happen to an individual. Every third year they have no Second Tithe. They cannot go keep the Holy Days.

And again, what we're going to see here as we go a little farther (and I'm getting ahead of the story) is when you consider the Land Sabbath, it would happen in three out of every seven years Israel would not be keeping the Holy Days in the manner in which they are described. This doesn't really make a lot of sense if you think about it.

A friend of mine I was talking to sometime ago and we were discussing the subject of tithing. And she made an observation. She said, "If you say that tithing is done away with," she says, "you're really saying that the Holy Days are done away with because think about it. Second Tithe is the means of which we're able to keep them. That's how we're able to go, especially the Feast of Tabernacles when we travel off to the locations to do it, but, not only that, it's what makes it special, makes it a Feast, the Festivals on a physical level, is because we have that Second Tithe to be able to do this." So, if you are re-distributing that every third year and giving it away, you can't do that. So you can see the logic starts falling apart when you look at it like that.

Also let's consider a couple of other things. In terms of, as I mentioned here, I have laid out a logic for why the Third Tithe is separate and distinct. Let's lay a couple of forms I'll say of additional support. Now by no means do I mean these to be the primary means of supporting a doctrine. I'm just adding these as historical things to add additional support to what we've already laid out.

I'm sure a lot of you have at least heard of the Septuagint. The Septuagint is a translation of the Old Testament from Hebrew into Greek. It was done approximately three to four hundred years prior to Christ. The reason that this was done....

I'm sure you all know the history of ancient Israel. They went into captivity. Judah and the other tribes went in at separate times. Judah and the tribes with them maintained

their identity of being Israel. The other are oftentimes referred to as "The Lost Ten Tribes" because they over time lost that identity of who they were.

But, however, when you think about that, think of it in terms of the emigrants who have oftentimes come to the U.S. What tends to happen? Someone comes from another country and settles here and gets assimilated into our culture. The first generation that comes over, they speak their native language and maybe some English. And probably they are forced over time to learn some English to survive within our culture. But what happens when they have kids? Well, their kids grow up oftentimes typically learning English and maybe learning the language of their parents as well, but then do this for a couple of generations. What tends to happen? The original language tends to get lost.

I know I was discussing with my sister this morning that our grandfather emigrated from Poland over to this country. And we're just two generations into being Americans. No one in my family speaks Polish. My father, who was first generation from Poland, he knew a few words of Polish that he told me when I was a kid, but he wasn't even fluent in it. So even though we have that lineage in that regard, none of us speak the language.

The same kind of thing happened with Judah when they go into captivity. When they get dispersed over the generations, people lose the original language. That's why the Septuagint was translated because a lot of Jewish scholars looked at this and said, "A lot of our people don't have the ability to read the Bible anymore, to read the Old Testament, because it's in Hebrew. And they don't speak Hebrew!" So they translated it into Greek.

Now, again, this is a Biblical translation and all translations have their errors. And I'm not claiming this to be infallible by any means, but I think it's very interesting if you look at the words of how they chose to translate it when they refer to the tithes and the Greek words they use because this reveals at least the understanding of the scholars who were doing this translation.

Now, when they referred to the Tithe for the Levites, that we oftentimes refer to as First Tithe, they used the Greek word *dekaton*. And what it means is a tenth, as we oftentimes refer to a tithe it means by definition "a tenth."

But it's very interesting when you look at the Greek words they chose to refer to the Festival Tithe and the Tithe for the Poor because it makes it very clear what their view and their understanding of the subject was. When they refer to the Festival Tithe they use the Greek word—and I'll probably slaughter the pronunciation of this but—it is *epidekaton*. And there are two suggested meanings: An additional tithe or tithe besides. So if you think about this, they are referring to what we call First Tithe as a tenth, a Tithe. The Festival Tithe that we refer to as Second Tithe they are referring to as "The Additional Tithe." In other words, this is in addition to the first one.

Now notice how they refer to what we call Third Tithe. The Greek word that they used was *deutero-epidekaton*. What it means is "The Second Additional Tithe."

So, if you look at the language they have, they referred to what we call First Tithe as "A Tenth," the tithe. They referred to what we call Second Tithe as "The Additional Tithe" and they refer to what we call Third Tithe as "The Second Additional Tithe." The language here makes it very clear and obvious that their understanding of this was there were three separate tithes and they were unique and distinct from each other.

And again, I'm not claiming that by any means to be infallible. This is Biblical translation and they all have their errors. But I'm saying, notice here the scholars, who were doing this who have Jewish history and roots, at least three to four hundred years before Christ, this was their view of it. There were three separate and distinct tithes.

Now, jump forward in history about three to four hundred years to Josephus. I'm sure we're all familiar that Josephus was a well-respected Jewish historian. Now again, I'm not claiming his writings to be equal with Scripture by any means. This is just very much an historical reference, but notice what his understanding of the subject was as well. And again, this is about three to four hundred years after the Septuagint was done. So, we're very much looking at a different time because Josephus was born a few years after Christ died on earth. So, obviously by the time he's an adult and writing his writings, a couple of decades have gone by.

Notice here in The Antiquities of the Jews, Book IV, Chapter 8, Section 22. I quote this.

"Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those who want; {j} to women also that are widows, and to children that are orphans.

He's very clearly saying here there are three separate and distinct tithes. And again, he's an historian. He's not a Biblical writer. I'm not claiming that to be infallible.

But notice here we have two individuals of a Jewish lineage who are basically saying in their understanding there were three separate and distinct tithes. This is a couple of thousand years before Herbert Armstrong came around teaching that there were three separate and distinct tithes as well. I'm just showing that history can validate this whole concept as well.

Now let's notice one other thing. As you know if you have been in the Church of God for any length of time, we have typically always taught the tithing cycle to be a seven-year cycle. In other words, that that Third Tithe is paid on the third and sixth years of a seven-year cycle and the seventh year being basically a skip in the count. Then, you start over counting again with year one.

Where did we come up with that idea? What is the basis of that? Turn with me over to Deuteronomy chapter 15. Now, we're going to start reading in verse 1 here, but before we do that I just want to point out here: Notice all the verses prior to this in chapter 14. Verse 22 starts referring to the Second Tithe and then in verse 28, we start talking about the Third Tithe. The very next verse is Deuteronomy 15 verse 1.

Now in the original writing, there were not chapter breaks and verses broken down. This was all just a story flow. So, we pick up in verse 1.

Deuteronomy 15:1. *"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 your [hand] shall [release] 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. (NKJ)*

Now, as I said: Notice this is all in a story flow.

The way we always interpreted this is there is a seven-year cycle here. In other words, these two are in sync with each other. So, every third year is a Third Tithe year. And then, the seventh year is "The Year of Release." So, basically that is a skip in the count in terms of counting three. That's where we typically come up with this idea.

But also notice that if we look at the Biblical Land Sabbath, that was a seven-year cycle as well. And if we look at the ramifications of that it helps clarify for us that these have to be in a seven-year cycle. Now, turn with me to Leviticus chapter 25 and we'll start reading in verse 1.

Leviticus 25:1. *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 [sojourns] with you,*

7) *'for your livestock and the [animals] that are in your land—all its produce shall be for food. (NKJ)*

Now notice this. There is not a harvest in the seventh year. How are they to get by with no harvest, with not food to come in as a result of this? Well skip down to verse 18.

Leviticus 25:18. *'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. (NKJ)*

In other words, God designed a system where in the sixth year, He was going to greatly bless the harvest where it would be three times what it normally was. And it would carry them through this year when they had to skip it.

The reason I say that you can obviously see this connected with the Third Tithe is because think about this. If these cycles are not connected together so that they are in unison, what is going to happen if these are independent cycles? Invariably you are going to have a number of years where a Third Tithe year also falls on a Land Sabbath year.

Not think about this. This is a God who specifically commanded a system to make sure that the poor and the vulnerable are taken care of. He said "Every three years, I want you to set this aside. This can be distributed to them to take care of them in their time of need." Now what is going to happen here is every seventh year there isn't a harvest. Now, there are still livestock and other things and forms they could tithe on, but what is going to happen is any tithing produce from that year is going to be dramatically reduced.

Now think about that. What is going to happen if this falls on a Third Tithe year is that means the poor basically get hung out to dry during that year. That's what happens because you wind up, then, with there basically being no harvest for them to be able to take during that time.

If you also think about the idea that Third Tithe is really just the Second Tithe being put aside for the poor then. Think about that. If, in the sixth year, you are giving all of your Second Tithe away, now in the seventh year, you are going to have very little to tithe upon as there is no harvest. So that means three out of seven years, we're not feasting in a Festival with abundance. And, basically, then there is not a way to go the Feast in the place that the Lord has placed His name because, again, the funds that you have now are dramatically reduced. So, if you think about this, this doesn't make sense.

If you do this in a seven-year cycle and you have three separate independent tithes, everything gets taken care of because the Levites are taken care of and funded; the Festivals are taken care of; and also, the poor are taken care of. Think about it. Between the third and the sixth year, you have your four and five where there is not a Third Tithe being taken. But from your sixth to your three of the next cycle, you have another year stuck in there. If that Third Tithe is taken in that sixth year of a harvest three times what it normally is, that bides everybody over for that amount of time. **It's a perfect system!** It works together.

We're about out of time here today. Like I've said, what I've tried to demonstrate here is, again, primarily that there are three separate and distinct tithes. God created a perfect system where everyone would be taken care of. And if we keep it in the system that He has done, it took care of everything. It took care of the land; it took care of the people; it funded everything. It's a perfect system that works together.

As I mentioned, we're about out of time here today. So, what we're going to do is break here. Next time we'll pick up with The Doctrine of Tithing Part III which will focus on Tithing in the New Covenant.