

## **The Tithe**

by Jim Behnke

If there is a Second Tithe in Deuteronomy 14:22 - 27 – there must be a first. In fact there are 5 tithes spoken about in The Torah.

So when we tithe – what are we doing or obeying in reflection to Scripture? Lets look at these commandments and the others pertaining to tithing.

The Tithes are divided into two major groups.

Group A consists of:

- The First Tithe - the tithe of produce,
- The Fourth Tithe - the tithe of the heard of the flock,
- The Fifth Tithe – the Levite tithe.

The three tithes all work in conjunction with each other.

Group B consists of:

- The Second Tithe – the tithe of increase
- The Third Tithe – the poor tithe

These two tithes work in conjunction with each other.

### **Group A Explanation**

#### **The First Tithe**

*Numbers 18:24*

##### The Tithe of Produce

A heave offering given to The Levities for their inheritance

Heave Offering: (terumah) a present in sacrifice or as tribute – a general name for an offering to the Sanctuary or to the priests. The produce tithes, but as used for the dough offering and ½ Shekel contribution.

Does not say INCREASE.

#### **The Fourth Tithe**

*Lev. 27:32 – 33*

##### The Tithe of The Heard of the Flock

One tenth of the count is Holy to The Lord, no matter what condition it is in. When it passes under the rod it belongs to The Lord.

It cannot be exchanged or redeemed.

Does not say INCREASE.

#### **The Fifth Tithe**

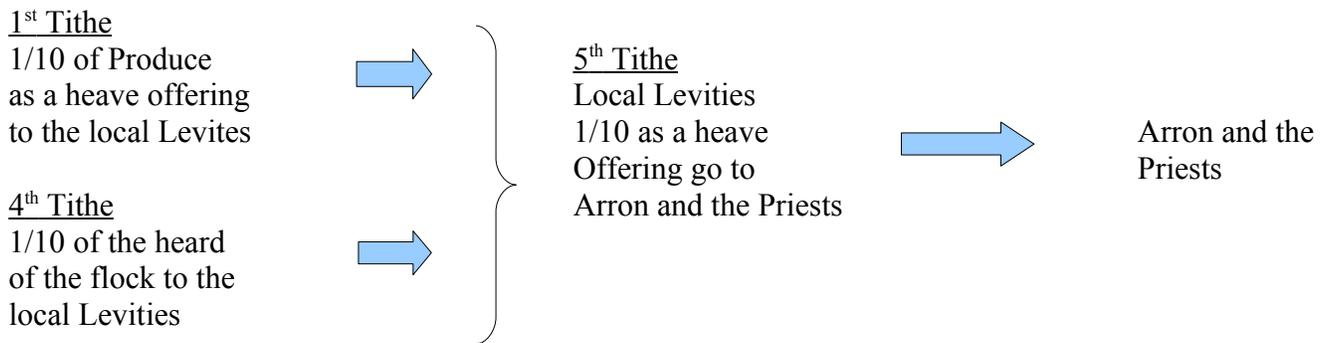
*Numbers 18:26 – 32*

##### The Levite Tithe

Levities are to give 1/10 of what they receive as a “Heave Offering” to Arron and The Priests.

Does not say INCREASE.

**The following chart gives a visual flow of how these tithes would be interrelated**



***The Tithe of Produce and the Tithe of The Heard of the Flock is only given to the local Levite. The Levitical Tithe is only given to The High Priest and the Priest in Jerusalem.***

### Group B Explanation

#### **The Second Tithe**

*Deu. 14:22 – 27 and Lev. 27:30 – 31*

#### The Tithe of Increase

The only Tithe with two Biblical references.

1. Increase of your grain that your field produces annually.
2. You shall eat it before The Lord in Jerusalem with new wine, oil, the first born of your flock, that you may learn to “fear The Lord”.
3. If the journey is too far for you to carry the tithe you may exchange it for money, take the money and go to Jerusalem and spend it for what ever you choose.

#### **The Third Tithe**

*Deu. 14:28*

#### The Poor Tithe

Actually a part of the Second Tithe, yet a separate tithe.

Is done on the third and sixth year in the Sabbatical cycle, instead or in place of the Second Tithe.

A tithe (1/10th.) of your produce and stored up with in your gates for:

1. The Levite
2. The Stranger
3. The Fatherless
4. The Widow

and The Lord will bless you.

.....***So A Storehouse is needed!***

Deut. 26:12 – 19

Tithe of Increase in the third year (The Year of Tithing)

Given to:

The Levite

The Stranger

The Fatherless

The Widow

So they may eat in our gates and “be filled”.

Malachi 3:8 – 12

Verse 10

Bring the Tithe to The Storehouse

food in My house

try Me now in this

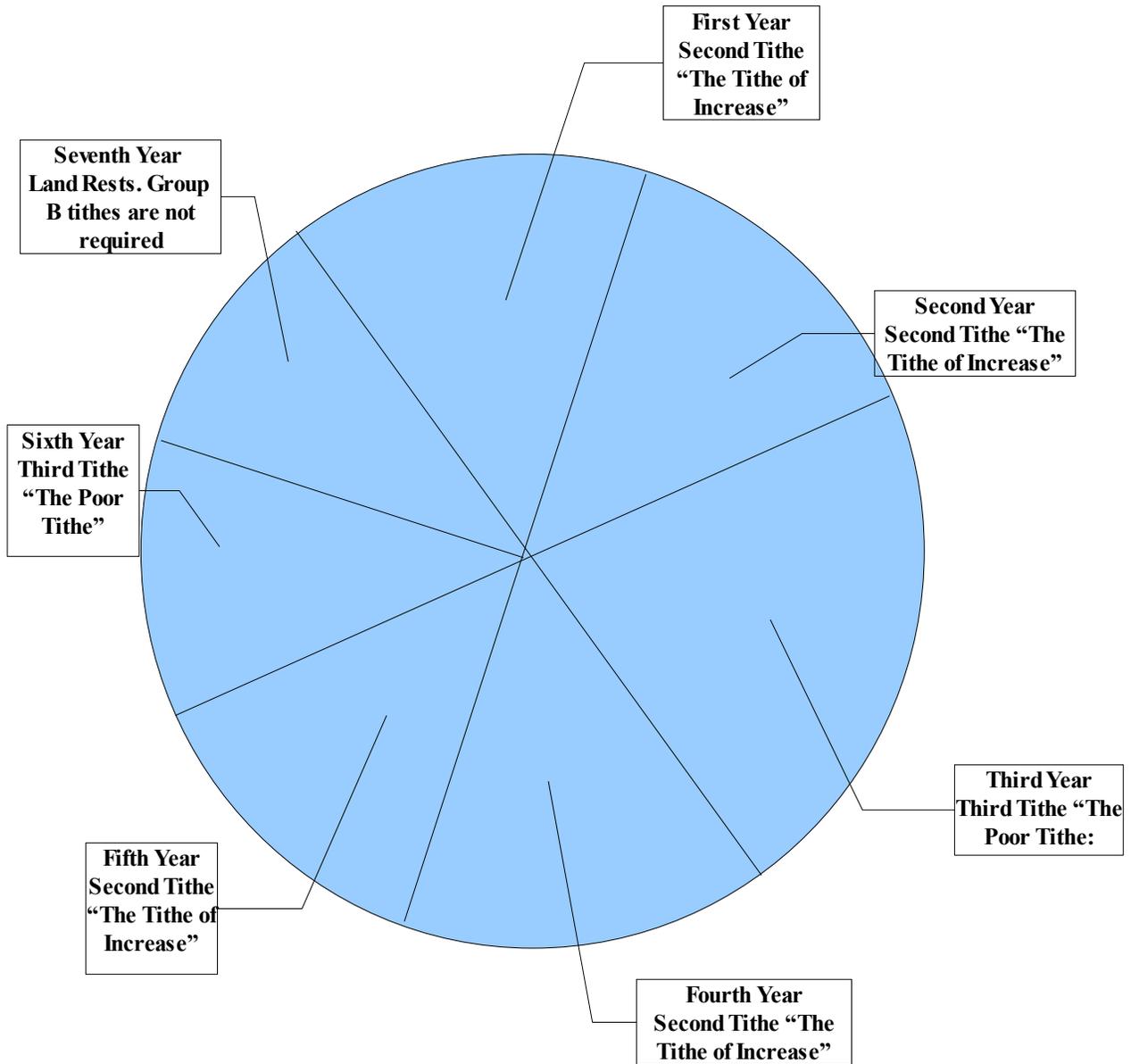
I will open the windows of Heaven and pour out blessings - not room to receive.

The Levite, the stranger, the fatherless, and the widow are very important to God!

When fulfilling this commandment He will pour out His blessings on us.

***So it appears that Malachi 3:8 – 12 is referring to the poor tithe, which would only be given during the 3<sup>rd</sup> and 6<sup>th</sup> years of the Sabbatical Cycle. And the Tithe of Increase is used and/or consumed by the giver.***

The following is a visual explanation of how this cycle works:



## Some food for thought.....

A few years ago I read an article in The News Journal titled “Their ministry is keeping you awake” by Roy Rivenburg. The article was of particular interest because it gives some history on the current method of giving to our places of worship. The article is about church pews – it was the renting of these church pews that financed the operation of the local houses of worship for many years, until the introduction of taking up a collection at the services. Following is an excerpt from that article:

“It's a considerable leap from the church accommodations of the past. Until the Middle Ages, pews didn't even exist. People stood, wandered around, chatted and even brought in pets, says historian Collen McDannell of the University of Utah. It wasn't until about the 13th. century, in northern Europe, that the first pews – made of stone or wood – are believed to have appeared. By the 1700's, church seats had evolved into elaborate private booth – owned or rented by families – and were such status symbols that people handed them down in wills and fought over them in lawsuits. ***Pew rental fees brought in so much money that churches didn't even introduce collection plates until the late 1800's, Ms McDannell says.***”

Perhaps we need to go back and reevaluate some of the teaching about tithing that has evolved since the 1800's. Based on the above teaching – can we even tithe according to the Torah?

Why not teach giving, with tithing as a principle and not as a commandment which we cannot accomplish with out the Temple, the Levites, and the Priests? God desires us to give openly and freely, and as we give He is faithful to bless us. If a person/member wishes to give a tenth (tithe) of their income they are free to do so. However if another person/member desires to give more or less than a tenth (tithe) they are also free to do so.

The fact is that the Church or Synagogue is where people go to worship, pray, study, or fellowship, and it has expenses that have to be meant routinely. If people are legitimate members of this organization they have an obligation to help meet these expenses. They should not have to be begged, or coheres into doing this. If these people/members are not willing to meet the financial obligations of their Church/Synagogue then perhaps the organization should close.

Many Synagogues have a membership list and each member is aware of their obligation to the operation and expenses of the Synagogue. Each member is required to pay a monthly membership fee sometimes based on their income and others have a flat fee, depending on the Synagogue. They do not pass a plate or collect fees on the Sabbath. This sounds like a very “above board” method and is not using Scripture out of context.