

# TITHING, part 1

## Tithing in the Old Covenant



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*All scriptures are NKJV unless noted otherwise.*

**KEY WORDS:** *tithes, tithing, tithed, tenth, Levites, temple, the increase, Melchizedek, spoils, to whom do we tithe, first tithe, second tithe, Levitical cities, produce of the land. Jacob's dream, stairway to heaven, storehouse.*

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**Summary:** *This is a 2-part sermon series on tithing. It won't be exactly as you've always heard, but based solely on scripture. Is tithing in the Old covenant different from supporting God's work in the new covenant? What are the laws of tithing in the old covenant? To whom did they tithe? What did God require Israelites to tithe on? A lot is being said about tithing that simply is not found in scripture, but there is also a lot that scripture has to say about tithing.*

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Today's topic – for those of us in the new covenant – is covered in so many different ways by various ministers of various beliefs: **TITHING. The Hebrew word translated “tithe” means “TENTH” or 10%.**

Today's sermon: “Tithing in the Old Covenant”. **Part 2** -- mostly about tithing in the New Covenant, once we finish a few more points from the Old Covenant.

I promise you: almost all of you will hear something in this 2-part sermon you did not realize before, or practice before, about tithing. If you hear something you can't agree with, feel free to write me with scriptural backing.

### **WHY do we need this topic?**

- There's a lot of confusion about tithing.
- Is there just one tithe that works in different ways, or are there a 2<sup>nd</sup> and 3<sup>rd</sup> tithe?
- How are the New Covenant instructions on supporting God's work and tithing different from the Old Covenant? *Or is there any difference?*

- **Malachi 3:8** says those not tithing are under God's curse. What does that mean for us in the new covenant or who are not Israelites.

I have tithed faithfully for over 50 years – and don't intend to stop, though you MIGHT *think* so by some of the things I'll mention. God HAS blessed us in so many ways in the past 50 years, just as He promises. I have no regrets on the multiple scores of thousands of dollars we have tithed over those 50 years.

*So that's for starters. But though I've tithed for over 50 years, I want to present the most honest and frank discussion you've probably ever heard or seen on tithing. Let's never add or take away from what the Bible says.*

Here's a short summary of what God told Israel about tithing in the covenant with Moses. There's a lot in this passage if you study it carefully.

**Leviticus 27:30-33 Holman Bible**

**"Every tenth (tith) of the LAND's produce, grain from the soil or fruit from the trees, BELONGS to YHVH; it is HOLY to YHVH.**

31 If a man decides to redeem any part of this tenth, he must add one-fifth to its value.

32 **Every TENTH animal from the herd or flock, which passes under the shepherd's rod, will be holy to YHVH.**

33 **He is not to inspect whether it is good or bad**, and he is not to make a substitution for it. But if he does make a substitution, both the animal and its substitute will be holy; they cannot be redeemed."

34 "These are the commands YHVH gave Moses on Mt. Sinai to give the Israelites."

*Tithing on what the LAND produced in grain and fruit. And every tenth animal of the herds and flocks; not the first of 10, but the 10<sup>th</sup> one.*

God actually owns everything but makes clear that 10% of the produce of the land and herds was HOLY, and belonged to HIM. **Malachi 3:8** tells us it was robbing God when people didn't tithe on what he said to tithe on.

So we'll get to all this in more detail, and **we'll also see in Part 2 what the rules from God are for the New Covenant believers**, many of whom were not Israelites and did not LIVE in the land of Israel either. You may be surprised. But again, I still tithe, but surprises may come!

Preachers are all over the map on this topic. Yeshua/Jesus in **Matthew 23:23** says **tithing must not be left undone** – *but he also said it's NOT the most important part of the law*. He said justice, mercy and faith are far bigger. But from some quarters, *especially those who are financed lavishly from tithing*, you'd think tithing was the biggest of all issues.

**Matthew 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, mercy, and faith**. These you ought to have done, *without leaving the others undone.*"

- So Yeshua said – *while He and the Jews were still under the Old Covenant laws* -- to focus more on justice, mercy, and faith without ignoring tithing on the produce of the land (mint, anise, cummin).

**Remember the New Covenant started at Yeshua's last Passover and especially after his resurrection from the dead.**

**Luke 22:20 (also 1 Cor. 11:25)**

"Likewise He also took the cup after supper, saying, "**This cup is the new covenant in My blood**, which is shed for you."

Up until that point, everything we read about tithing was based on the Old covenant with Israel and tithing laws of that old covenant. So we have a lot to go over and cover.

**I'm Philip Shields, host of Light on the Rock.** Let me remind you all – you won't hear us here at Light on the Rock begging for money for the work we do in getting out the gospel to the whole world. But can we use your help? Of course. But you won't find big labels on our home page to "Donate now." But yes, of course we want to get out to the whole world the good news of the kingdom of God so the END of this age can come. (**Matthew 24:14**) Please register – allowing you leave comments and questions and receive the blogs automatically. You won't be asked for money.

Jesus/Yeshua taught "Freely you have received, so freely give" (**Matthew 10:8**). So I've *never* charged any of you a penny for hearing and using our sermons and blogs, and never will. One minister I listened to says you can hear his sermons for free, but have to pay for his DVD's or more because that all costs money. What happens to poor people who can't raise \$45 or \$100 or more, to get the teachings they want from the DVD's? *I promise you:*

*organizations that have sizeable number of tithe-payers have enough coming in for them to send out those DVD's for free as well, as Christ taught.*

*We're supported by literally less than a handful of people whose donations range from \$35 and some higher, but that pays for equipment we need to record, for occasional ads we run in far-away places, and for assistance to very poor groups and orphans in Kenya. There's almost nothing left over.*

**Back to today's lesson or teaching:**

In the Torah – especially the first 5 books of the Bible – there's a *considerable* amount said about tithing for the Old Covenant with Israel and God. I'll hit the high points in this Part 1, and then finish details in part 2 and then focus on how God's work and church was supported in the New Covenant – in part 2.

I thank all those whose sermons I've carefully listened to, whose long papers I've read, and some were very thought-provoking. Thanks to all of those. Now here's my understanding and teaching on tithing, especially for us in God's New Covenant, based exclusively on what the Bible actually says.

*In THIS sermon today, I want to be sure to answer these questions –*

- ***“IS Tithing required as a LAW of God in the New Covenant as it was in the Old Covenant, and if so, how many tithes?”***
- ***Is tithing today a “LAW” or “principle”?*** I'm hearing it said both ways. Some say tithing is still a “law” and others say it's a “principle,” even among sabbath keeping groups who believe in new covenant tithing.
- Do we tithe on “**gross**” – or “**net**,” first deducting the cost of producing the yield or increase? All this and more in today's and next sermon.

**Please pay close attention** as this will be different in certain places compared to other sermons on tithing you could hear.

*Whatever your conclusions will be at the end -- keep these things in mind as we get started:*

- **God doesn't need our tithes and offerings. He owns everything already.** But God likes involving his children in his plans, so he does teach tithing. In the Old Testament, tithes initially went to the Levites, who then gave 10% (tithed) to the priests, and there were storehouses on the sides of the temple to store the grain and food that was coming in.

But GOD says everything is his and He just asked that 10% of what was tithable – what he owned – be sent to where he was working. In the Old Testament that was to the Levites and Priests. But the world is HIS.

**Psalms 24:1**

**“The earth is YHVH’s, and all its fullness,  
The world and those who dwell therein.”**

**Psalms 50:10-12**

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.**

**Deuteronomy 10:14**

**“Indeed heaven and the highest heavens belong to YHVH your  
God, also the earth with all that is in it.”**

- **Being willing to put your money where your HEART and mouth are, says everything to God.** But HOW that is done, will surprise some of you in this 2-part sermon.

**Matthew 6:19-21**

**"Do not lay up for yourselves treasures on earth,** where moth and rust destroy and where thieves break in and steal;  
20 **but lay up for yourselves treasures in heaven,** where neither moth nor rust destroys and where thieves do not break in and steal.

21 **For where your treasure is, there your heart will be also.”**

So where is your heart? What does God see and feel about our priorities?

- **Be aware that Jewish rabbis and even ministers today -- disagree on whether there was one tithe used differently in 3 ways, or did God in his law teach 3 separate tithes?**

**Josephus** the Jewish historian says there were 3 separate tithes – the first tithe to the Levites, 2<sup>nd</sup> or “Festival tithe” to allow people to go to Jerusalem for the Feasts, and a “Poor tithe” or “3<sup>rd</sup> tithe” for the poor and Levites and strangers in the 3<sup>rd</sup> and 6<sup>th</sup> years of a 7-year cycle (It was

never “EVERY 3 years”, as I heard one minister say. Israel was commanded not to plant anything in the 7<sup>th</sup> year, so there was no harvest or yield at the end of the 7<sup>th</sup> year to tithe on. Therefore no tithes the 7<sup>th</sup> year). But many other rabbis explained the scriptures differently. We'll get into all this.

Just realize there's a lot of disagreement on how to interpret all the verses about tithing. Was it just one tithe used differently – or 3 separate tithes?

- **I'm totally against the high-rolling multi-million-dollar televangelist ministers who PREACH A PROSPERITY GOSPEL -- and they base their demands for money by calling it tithing.** They're beggars who really DEMAND you send in hundreds or thousands to support their lavish lifestyle. This is not about that kind of robbery.

OK, let's start digging into this matter of TITHING. And again, remember we ourselves have tithed faithfully for over 50 years.

### **FIRST time that TITHING is mentioned. Some surprises....?**

The first time tithing (giving 1/10<sup>th</sup>) is mentioned involves Abram, around 2000 BC, or 500 years before Moses and Israel came out of Egypt. **There's NO mention of tithing in the Bible before Abram.**

Even in the account with Abram, it's not described as either a tithing LAW or as voluntary action. *We're not told! Scripture just doesn't give us that clarity. We just know that Abram tithed of the spoils of war (Hebrews 7:4), and yet TITHING on spoils of war was never required by God of the Israelites, as I'll show you. God had rules about spoils, but tithing was not one of them.*

### **Abram, Gen 14. (Name later changed to Abraham). Five kings vs 4.**

#### **Genesis 14:8-18**

And the king of Sodom, the king of Gomorrah, the king of Admah, the king of Zeboiim, and the king of Bela (that is, Zoar) went out and joined together in battle in the Valley of Siddim

9 against Chedorlaomer king of Elam, Tidal king of nations, Amraphel king of Shinar, and Arioch king of Ellasar [*Mesopotamian rulers east of Babylon*)]— four kings against five.

10 Now the Valley of Siddim was full of asphalt pits; and the kings of Sodom and Gomorrah fled; some fell there, and the remainder fled to the mountains.

11 **Then they took all the goods of Sodom and Gomorrah**, and all their provisions, and went their way.

12 **They also took Lot, Abram's brother's son who dwelt in Sodom, and his goods, and departed.**

13 Then one who had escaped came and told Abram the Hebrew, for he dwelt by the terebinth trees of [*near Hebron*] Mamre the Amorite, brother of Eshcol and brother of Aner; and they were allies with Abram.

14 **Now when Abram heard that his brother was taken captive, he armed his three hundred and eighteen trained servants** who were born in his own house, and went in pursuit as far as Dan.

15 He divided his forces against them by night, and he and his servants attacked them and pursued them as far as Hobah, which is north of Damascus.

16 **So he brought back all the goods, and also brought back his brother Lot and his goods, as well as the women and the people.**

17 And the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who were with him."

**Frankly, this battle was a BIG DEAL.** The 4 kings from Mesopotamia area had won every battle before this (Gen 14:5-7). Had they not been crushed by Abraham and his allies; we could have seen the rise of Babylon and Assyria much earlier. Think about that. And by this time, **Abram was at least 80-83** years old; 86 when Ishmael was born, and 100 when Isaac was born.

Let's continue with this battle of Abraham and his 3 allies vs the 4 kings:

**Genesis 14:18-24 (and Hebrews 7:1-10)**

**18 Then Melchizedek** king of Salem brought out bread and wine; he was the priest of God Most High. 19 And he [Melchizedek] 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 [Abram] gave him [Melchizedek] A TITHE OF ALL.  
[compare Hebrews 7:4]**

21 Now the king of Sodom said to Abram, "Give me the persons, and take the goods for yourself."

22 But Abram said to the king of Sodom, "I have raised my hand to YHVH, God Most High, the Possessor of heaven and earth, 23 that I will take nothing, from a thread to a sandal strap, and that *I will not take anything that is yours*, lest you should say, 'I have made Abram rich' — 24 except only what the young men have eaten, and the portion of the men who went with me: Aner, Eshcol, and Mamre; let them take their portion."

### **Analysis of Abraham's tithes.**

#### **Hebrews 7:4**

"Now consider how great this man was, to whom even the patriarch Abraham gave *a tenth of the SPOILS.*"

"Spoils" is the context and what's clearly stated, so it would be incorrect and careless to use Gen 14:20 "ALL" to teach that Abram's "all" referred to anything beside spoils. I'll go into much more detail on Melchizedek in part 2. Abram tithed on his portion of the spoils after his 3 allies took their share. Then it seems Abram returned to the king of Sodom what was left.

*Do we know for sure that Abram was tithing before and after this encounter with Melchizedek? The truth is, we're not told. Did he continue tithing to Melchizedek after this? I think he might have, but honestly, we are not told.*

Genesis 14 tithing could have been a freewill decision. I don't know that we can use Genesis 14 to conclude that there was a tithing LAW already in place.

The reason I say this is that GOD'S own instructions on what to do with **SPOILS of WAR** can be read in **Numbers 31 especially, Deut 20:10-15; Josh 11:14-15 – and NEVER is tithing on the spoils of war included by God as a requirement.** We'll discuss it more perhaps in Part 2.

So since God does not change – and since I personally do NOT think that tithing on the spoils was God's stated wish or law, but something Abram did *voluntarily* from his grateful, worshipful heart, that this was voluntary on his part. He gave a tenth, a definition of tithe. Again, God's stated laws to MOSES, on how to handle SPOILS of war, NEVER mention tithing on the spoils.

**There's no mention of Isaac ever tithing.** Whether he did or did not, we are not told. We might *assume* he did – *but we are not told if he did or not.* Let's be careful with scripture.

**Jacob (Genesis 28)** is used as another pre-Moses example of tithing. Abraham's grandson has this incredible dream of angels going up and down a



stairway to heaven. Jacob **vows to TITHE – BUT with pre-conditions.** God does not scold Jacob for this. If it was a LAW in Jacob's day, I think we'd be reading something of God's displeasure with Jacob's preconditions, his "if you do THIS, THEN I will tithe." I believe it's very possible that Jacob saw tithing as VOLUNTARY. We're not told it was a law yet, not until the time of Moses. ***So let's look at Jacob's story Gen. 28.***

For time's sake, I'll summarize Genesis 28:10-17, and then read all of 18-22.

**Genesis 28:10-22 JACOB and tithing**

Now Jacob went out from Beersheba and went toward Haran. 11 So he came to a certain place and stayed there all night, because the sun had set. And he took one of the stones of that place and put it at his head, and he lay down in that place to sleep. 12 Then he dreamed, and behold, a ladder was set up on the earth, and its top reached to heaven; **and there the angels of God were ascending and descending** on it.

13 **And behold, YHVH stood above it and said:** "I am YHVH God of Abraham your father and the God of Isaac; the land on which you lie I will give to you and your descendants. 14 Also your descendants shall be as the dust of the earth; you shall spread abroad to the west and the east, to the north and the south; and in you and in your SEED all the families of the earth shall be blessed. 15 *Behold, I am with you and will keep you wherever you go, and will bring you back to this land; for I will not leave you until I have done what I have spoken to you.*"

16 Then Jacob awoke from his sleep and said, "Surely YHVH is in this place, and I did not know it." 17 And he was afraid and said, "How awesome is this place! This is none other than the house of God, and this is the gate of heaven!"

18 **Then Jacob rose early in the morning, and took the stone** that he had put at his head, set it up as a pillar, and poured oil on top of it. 19 And he called the name of that place **Bethel**; but the name of that city had been Luz previously.

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 YHVH 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 Jacob's 5-part PRECONDITIONS for tithing in verses 20-22:**

- IF God will really be with me
- IF God protects me (keep me) in the way
- IF God provides for me food
- and clothing
- And IF God will bring me back to my father's house in peace.... THEN....

The last one about returning home safely did not happen for well over two decades later. God surely blessed Jacob, renamed Israel.

### **GIVING is BASED ON LOVE AND FAITH**

Want to throw in again this notion: we can't outgive God. When God sees us supporting his work here on earth – He will bless. When God sees us being generous with the needy – He will bless. God looks upon our HEARTS. *When he sees us seeing him as the source of all we have, he will bless.*

*Hopefully, you're regularly and frequently praising and thanking God for his blessings. For your life, being called now, having all your sins forgiven, and on and on even before you thank God for financial reasons.*

Tithing or any kind of giving really – is based on LOVE for God and mankind, and also on FAITH that God sees and will take care of us. Let's move on.

### **God's LAWS of TITHING given to Moses and Israel**

This will be a high-level view for now, OK? I may come back in Part 2 to more.

Very important: if Israel was to tithe, or if you were to tithe, to be obedient to our God, **you will have to obey the tithing rules perfectly, and TITHE the way God SAYS to tithe.** Make sense? *You can't just tithe the way YOU want to, and call it "tithing" if it's not the way GOD said to.*

So tithing in the Old Testament was to be done in the Old Testament way. And tithing in the New Testament, should follow what's clearly stated in the New Testament!

***Was there any stated REQUIRED tithing – stated by GOD in either covenant – on anything besides what was grown or from cattle and flocks? A HOST of ministers will say "yes" – the principle, they say, is there, so we should tithe on every penny that we earn. But where is that EVER stated in scripture? We should not add to God's word or be more righteous than God. And don't conflate tithing with temple offerings/tributes.***

Notice as we read through the scriptures, that what Israel was required to tithe on was on the fruit of the ground and of the grain and the tenth one of the herds in the old covenant. And we've traditionally made a big deal of the word "increase" – the "INCREASE of your grain."

*The tabernacle and temple were supported by tithes – but also by freewill offering and the temple tribute of 1/2 shekel for every man over age 20.*

**Deuteronomy 14:22**

***"You shall truly tithe all the INCREASE of your GRAIN that the field produces year by year."***

***But perhaps we've made too much of that word "Increase," so look it up for yourself. (Hebrew Strong's word 8393) When I look at the Hebrew, the way it's used in scripture, it just means "the produce, the yield, whatever your land produces." Here are some examples from other translations of Deut 14:22.***

***"Increase" in Hebrew is "produce, yield" (Strong's #8393).***

***Deuteronomy 14:22 CJB***

***"Every year you must take one tenth of everything your seed produces in the field"***

***Deuteronomy 14:22-23 Apologetics Study Bible/Holman***

***"Each year you are to set aside a tenth of all the produce grown in your fields."***

***Deuteronomy 14:22 NIV***

***"Be sure to set aside a tenth of all that your fields produce each year."***

*If you're used to making a big deal out of "increase" – as I was – this may come as a surprise, though I still agree with the concept of it having to be a true increase after first deducting any of your expenses in making the harvest possible.*

***But what they were to tithe on had to be on something they didn't have before – this year's produce, yield, produce. Any EXPENSES that went into producing that "increase" would be deducted out first (like seed, farm equipment, farm oxen that were needed, farm worker wages, etc.)***

*So NO, we don't tithe on GROSS, but on NET, otherwise you're doing far more than God requires and probably hurting your family, especially in highly taxed countries like Sweden, Australia and in most of Europe. Maybe more on this coming later. God tells us that if we don't provide for our own family, we are worse than an infidel (1 Tim. 5:8).*

*Now let's look again at where GOD places his focus on tithes:*

**Leviticus 27:30-34**

**"And all the *tithe of the LAND*, whether of the SEED of the LAND or of the FRUIT of the tree, is YHVH's. It is holy to YHVH.**

*31 If a man wants at all to redeem any of his tithes, he shall add one-fifth to it.*

*32 And concerning **the tithe of the herd or the flock**, of whatever passes under the rod, **the TENTH one shall be HOLY to YHVH.***

*33 He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed."*

**34 These are the commandments which YHVH commanded Moses for the children of Israel on Mount Sinai."**

The ONLY things GOD mentions in the Old Testament that He SPECIFICALLY says MUST be tithed as part of his LAW – *whether this fits your previous or current understanding of tithing or not* – **are the seed and fruits of the land and 10% of the flocks and herd. Period.**

Grains, fruit, herds (oxen, goats) and flock (sheep), and elsewhere oil and wine are also mentioned. But where does God mention tithing on salary?

***There's nothing mentioned here or anywhere else-- of tithing on salary (though I did, and I do of my own free will), or on 10% of your fishing business or the fish themselves, or anything else.***

Another thing: Ministers preach that there were no exceptions to tithing. Everyone had to tithe, they preach. But is that true? I wonder if that minister tithes 2<sup>nd</sup> and 3<sup>rd</sup> tithe himself. Ask him. *I see nothing about priests or high priests having to tithe. I see nothing that someone **so poor** that they had no land, no grain fields, no olive trees but were laborers or even indentured*

servants due to their poverty – I see nothing saying they had to tithe. **Tithe on what? You get the point? There had to be a base amount.**

**Leviticus 27:32**

*“And concerning **the tithe of the herd or the flock**, of whatever passes under the rod, **the tenth one shall be holy to YHVH.**”*

**Having a BASE AMOUNT:** If you were so poor you **only had 9 sheep**, you did not have enough base to tithe on at ALL. God is so kind to us. Notice he said every TENTH one, not every FIRST one out of 10.

Some ministers say, “God gets our first cut.” But scripture says every 10<sup>th</sup>, not the first tenth.

Because of this, I told the pastors in Kenya I work with that their brethren, if all they earn is \$2 or \$3 a day when they can find work, they don't have enough to tithe on! Did you hear that? That's what I told them.

But I also told them that if someone wanted to give an amount anyway – tithe or otherwise – they could. Like **the poor widow who tossed in her last 2 cents (Mark 12:41-44)**! Our Lord did not stop her but praised her, though nowhere are WE required to give everything we have as a tithe or as a temple offering. So I wasn't stopping the Kenyans from tithing or offerings.

Yeshua/Jesus DID tell **a wealthy follower**, a ruler of the synagogue, as a test, to sell all he had and give it to the poor (**Luke 18:22-23**).

After all, Jesus gave up all HIS power, glory, and riches in heaven to become poor like the rest of us (2 Cor. 8:9) . Now we are to grow more and more like him, into the stature of the fullness of Christ (Ephesians 4:13).

**2 Corinthians 8:9**

*“For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich.”*

Yeshua/Jesus was poor enough that he didn't have the cash to pay the temple tribute but had Peter go catch a fish and look for coins in its mouth (Matthew 17:24-27). We'll discuss much more about how Christ was supported, next time.

As best as I can honestly understand the Old covenant tithing – it was marked for what was grown as grain or fruit/vegetables or flock/herd – and nothing else.

**I don't see ANYTHING in scripture Old Covenant about tithing on your catch of fish, or your flock of hens and geese, or on SALARY. It's not in scripture.** If you see any such commands for that, please let me know. Again, I personally have always chosen to tithe on my salary and "increase" – and still do, and still will. That's my voluntary choice to do so.

And in PART 2, remember, we'll go in detail into what the New Testament tells us about financial giving in the New Testament.

Now let's look at the tithes of the old covenant.

**The FIRST TITHE was to be given to the LEVITES**

Levites then also tithed 10% to the High Priest and other priests.  
(Priests were only descendants of Aaron, in the tribe of Levi).

The first main tithe was to be given to the Levites, who tithed 10% of what THEY were given to the Priests, descendants of Aaron. We call the main tithe, the FIRST tithe. It went to Levites. **ONLY THEY could receive it and eat of it.** It was to be in recognition of their work at the tabernacle or the temple.

**Numbers 18:21-24**

**"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.**

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 YHVH, 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.'"

The Levites were to bear responsibility for anything that went wrong at the tabernacle (v. 23).

Levi as a tribe was there to support the Priests – who were descendants of Aaron, who was also of Levi. So Levites helped with a lot of the work of the tabernacle and temple. They were not allocated any tribal land like the other tribes were. So they subsisted on the faithful tithes of the other tribes.

**LEVITES gave 10% of what they received, to the PRIESTS:**

**If you keep reading in Numbers 18:25-32** – you will see that the Levites in turn had to give **the best part** of a “tithing of the tithing” --10% of what THEY received – went to the PRIESTS, to Aaron and his descendants (v. 27-28).

**Only the Levites and priests could eat this first tithing from Israel anywhere they wished.** But ONLY they could eat of this tithing. *This is critical to grasp. The other Israelites could not eat of this tithing to the Levites, according to the Bible.* Really understand that.

**A lot of people don't know this:** God gave the Levites **48 CITIES** and adjacent lands. **See Joshua 21** for the details on those 48 cities scattered among the other tribes. Also **Leviticus 25:32-34** if you want to learn more.

**Numbers 35:1-8 (the 48 LEVITE CITIES)**

And YHVH spoke to Moses in the plains of Moab by the Jordan across from Jericho, saying: 2 **Command the children of Israel that they give the Levites cities to dwell in** from the inheritance of their possession, and you shall **also give the Levites common-land around the cities.**

3 **They shall have the cities to dwell in; and their common land shall be for their cattle, for their herds, and for all their animals.**

4 The common land of the cities which you will give the Levites shall extend from the wall of the city **outward a thousand cubits all around. (about 1/2 mile per city)** 5 And you shall measure outside the city on the east side two thousand cubits, on the south side two thousand cubits, on the west side two thousand cubits, and on the north side two thousand cubits. The city shall be in the middle. This shall belong to them as common land for the cities.

6 "Now among the cities which you will give to the Levites you shall appoint **six cities of refuge**, to which a manslayer may flee. And to these you shall add forty-two cities. 7 **So all the cities you will give to the Levites shall be forty-eight; these you shall give with their common land.** 8 And the cities which you will give shall be from

the possession of the children of Israel; from the larger tribe you shall give many, from the smaller you shall give few. Each shall give some of its cities to the Levites, in proportion to the inheritance that each receives."

**Levites were the professional class** – singers, judges, bakers for the temple, teachers of the Torah and generally teachers. You can read of how they worked hard for the temple baking, singing, and so much more in **1 Chronicles 9:17-34**. Levites and The priestly Levites (descendants of Aaron only) were also known as very fierce warriors in many battles.

So let's be very clear. GOD is clear that the tithes of the land produce and every tenth of the herds was to go **to the Levites**. It was not to be consumed by the Israelites, but by the Levites. We call it "**First tithe**" – and it all went to Levites. ONLY to Levites. They in turn tithed 10% of THAT, to the priests.

The tithe was on grain, oil, wine, and herds/flocks. **The temple had side-rooms to receive and store the PRODUCE (FOOD) – NOT salary, coins, gold or silver.** Even the oft-quoted Malachi 3:8 speaks OF produce, FOOD in the storehouses of the temple.

**Malachi 3:8-10**

"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.

10 **Bring all the tithes into the STOREHOUSE,**  
***That there may be FOOD in My house,***  
And try Me now in this," says YHVH 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.***"

In the next few verses, God promises to keep locusts (the devourer) from destroying crops. Again, it's about produce.

**Malachi 3:11**

"And I will rebuke **the devourer** for your sakes,  
So that he will not destroy **the fruit of your ground,**  
Nor shall the vine fail to bear fruit for you in the field,"  
Says YHVH of hosts."



So you can see, first tithe was not about cash in the Old Testament. It was about what the land and herds/flocks produced. But fellow believers, we never ever want to risk robbing GOD! So we'll continue discussing this in part 2.

We'll start with that in part 2 – then how **King Hezekiah, and later Nehemiah** the governor after the exile, had to remind Judah to bring tithes and offerings of their land's produce to God's temple so there would be FOOD for the working Levites and priests there.

### **SO what did we read in scripture?**

- Everything belongs to God.
- He required 10% of what the land produced and every tenth head of sheep and oxen to be given to the Levites.
- There's no mention in the Old Testament of tithing on fish, salary, or anything but the land and herds. Prove to me if you think otherwise.
- Abraham tithed on 10% of spoils after his allies took their share first, but it was likely a voluntary thank offering for God's protection and giving him the victory. We're not told if Isaac tithed, though we might assume so.
- Jacob's tithes seemed to be voluntary and conditional.
- There was a BASE amount one must have before they should tithe ("every 10<sup>th</sup> head..."). If you had no land, no grain, no produce, no herds or flocks over 9 animals – there was nothing to tithe on.
- The temple was supported from tithes, offerings and 1/2 shekel temple tax, not just tithes.

### **What's coming in part 2:**

- Many of you have heard of 2<sup>nd</sup> and 3<sup>rd</sup> tithe. We'll cover that in part 2.
- Was Jesus/Yeshua supported by tithes? Was Paul? What was going on?
- IS tithing on salary required in the New Covenant as part of God's law?
- Did Paul ever say, "you're supposed to be supporting me by **tithes**"?
- What priorities God places on our finances in the New Covenant.
- TO whom should we contribute funds today? And much, much more.
- Can we conclude from Hebrews 7 and Melchizedek that ordained men today are the New Testament "Levites"? Does the Bible actually say that?

Part 2 will be very important and will give you a lot to think about!

You'll learn a LOT – all from scripture in **Part 2, How tithing and generosity works in the New Covenant**. Please share this with others.

**Closing prayer.**