

TITHING, part 2 (in the New Covenant)



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All scriptures are NKJV unless noted otherwise.

KEY WORDS: Tithing, tithes, first tithe, second tithe, the poor, new covenant tithing, the Work of God.

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Summary: Do we get to tithe in the New Covenant? Is tithing mentioned in the new covenant? How does tithing work in the New covenant? Is a percentage mentioned in the New Testament? Or is our “tithing” now simply freewill offerings when we feel like it? This sermon will surprise many of you and it will give you a lot to ponder. I’m sharing what the Bible actually tells us clearly. Please share part 1 and 2 with others who wish to know the truth.

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We’re talking about your favorite subject: tithing! I say that jokingly, as I believe most believers donate here and there, but doubt if most believers are tithers today. So let’s explore primarily tithing in the New Testament or new covenant.

We’re in the NEW Covenant, not the Old Covenant. Understanding that, will play a big part in how you view tithing today. There will be differences between what we read in scripture between the Old Covenant and New Covenant way of tithing and doing God’s work.

If you want to live under the old covenant and believe you are part of the old covenant, then do your tithing in the old covenant way. But I’ll feel sorry for you. Do you really want to miss the blessings of the NEW covenant, Christ’s atoning grace by his death and resurrection and receiving HIS righteousness for us, his Grace over us, and more? I have sermons explaining how we’re in the NEW covenant. It’s WAY beyond saying “we no longer have a temple, sacrifices, priests, and Levites but otherwise everything remains the same.” WAY beyond that. But too many of you are still stuck in the OLD covenant, and think it’s a “renewed” covenant instead of a NEW one.

Below is the link to part 2 of my New Covenant sermons. It’s VITAL you understand this, so after this sermon on tithing, be sure you hear this one.

<https://www.lightontherock.org/videos/message/glorious-new-covenant-part-2.html?highlight=WyJuZXciLCJjb3ZlbnFudCIIm5ldyBjb3ZlbnFudCJd>

Again, the NEW covenant is not just like the old one minus the temple, priests, Levites, and sacrifices. And those items are closely associated with tithing! Without the temple and Levites and priests and animal sacrifices, the rules of the Old covenant tithing have to be different now! I hope you see that.

So today I will focus 2/3 of the time on the new covenant, but let me summarize what we did last time – and please listen to part 1 first if you haven't already. My summary now will miss a lot of what I covered in detail.

MANY sabbath-keepers and Hebrew Roots use the old covenant rules to explain tithing TODAY... and that's why I covered Old Testament tithing, so you will see the difference on this subject in the old and new covenants. And we're NOT in the Old Covenant. I'll say that 50 times today!

The biggest reason for sermons that get this all wrong is forgetting we are in the New Covenant, and that is VERY different from the Old Covenant. In fact many will preach PRO-Tithing while simultaneously preaching we're no longer under the law of Moses. It's hypocritical.

I am NOT against tithing. I still give generously, and usually over 10% and I'll explain as we go along. But as I said in part 1, I definitely believe and teach tithing or cheerful giving in the new covenant – but doing so in the new covenant way.

In God's true tithing laws, we'll see a gentle kindness of God as well, which you may not have heard preached in context of tithing! What you've heard is that "you're robbing GOD and under his curse!", right? (Mal 3:8-9). So no matter what our topic is, we must always, always look to find and see the lovingkindness, goodness, mercy, love, and faithfulness of our great God in any topic we're discussing. WHO God is, is revealed in correct understanding of his teachings.

Part of that is what we covered last time: **God did NOT require tithing if you did not have anything to tithe on, or have a sufficient BASE.** He did not want his tithing laws to CAUSE you to worry you would not be able to feed your family. Remember you had to have at least 10 goats, or cows or sheep. And you had to own *enough* land to have some grain or oil or wine to GROW and then tithe. The very poor – who had no land, had no crops,

who had no herds – had nothing to tithe on! So it's wrong to teach "tithing applied to everyone; no exclusions", as I've heard in some sermons. Ask those preachers if they tithe 2nd and 3rd tithe by the way. You might be shocked.

So welcome to our free website, my brothers and sisters. I'm Philip Shields, your host and founder of this free website *Light on the Rock*. Thanks for coming and we hope you tell others about us. We've put out a few ads, and if you're here from seeing an ad, if you feel led and fed by our content and teachings, please keep coming back. I doubt we'll be doing too many ads.

Last time I tried to cover tithing in the Old Testament from as honest an outlook as I could present:

- *I reminded you that I have tithed for over 50 years and plan to continue to do so, though this presentation will have some surprises to some of you.*
- ***Tithing as a LAW was not clearly taught as a LAW until the covenant with Moses.*** Abraham's tithing of the spoils (**Hebrews 7:4**) of war was never again mentioned as a LAW, that God required. ***Please read Numbers 31*** on your own if you doubt me about tithing on spoils. God gave guidelines, but never mentions TITHING on spoils in Num 31. Abraham's tithing on spoils was a voluntary act.
- *We don't know if Isaac tithed, as we are not told.*
- ***In Genesis 28:22-28, Jacob offered to tithe ONLY IF*** this and *IF* that happened first. God did not hammer him for his five preconditions. Jacob's wording does not denote obeying a tithing LAW as much as his offer to show appreciation to God by tithing IF this and if that happened first. The tithing LAW with the covenant with Moses was not yet in force.
- *Tithing laws then were given to Moses as part of the Old Covenant.*
- ***See Lev 27:30-34.*** Everything belongs to God. In the Old Covenant God claims **10% of the yield or produce of the land as HOLY** – grains, fruit, olives, oil, wine as his, along **with every 10th sheep, goat, or oxen.** That's all that is mentioned to tithe on in the Old Covenant. We've generally believed this tithe is from your own productive work in the fields and with the animals. Nothing is said about tithing on salary or income or gifts in the old covenant.
And don't mix up tithing with temple offerings or first fruit offerings.

- **Nowhere is tithing commanded on salary, wages, or harvest of fish, or what you produced as a tent maker, carpenter, seamstress or cow hand (cowboy) or laborer in the fields for someone else.**
- **The main first tithe was to be given ONLY to, and for the exclusive use, of the tribe of Levi, TO Levites.** The Priests were a part of Levi too, but descendants ONLY of Aaron. ONLY Levites could eat this tithe, and do so anywhere of their choosing (Numbers 18:21, 24). Jews today would feel it is a sin to tithe as there are no Levites, priests, or a temple to receive those tithes as the Torah states.

Hebrews 7:5

*“And indeed those who are of the **sons of Levi**, who receive the priesthood, **have a commandment to receive tithes from the people according to the LAW**, that is, from their brethren, though they have come from the loins of Abraham;”*

- **The Levites received the tithes from the other tribes, then the Levites gave 10% of the best of what they received to the priests (see Numbers 18:25-32).** There's no mention of priests having to tithe from what Levites gave them. And today, there is no working official literal physical Priesthood or Levites or temple!
- **One had to have a base amount of herds, flocks or grain and oil to have enough to tithe on. Like at least 10 head of cattle before having to tithe on the 10th one. Poor laborers who owned no land, had no grain or flocks or herds, would not tithe as they had nothing to tithe on!**
- **Be sure you understand that the TEMPLE itself was supported NOT just from tithes, but from a 1/2 shekel temple tax for every male 20 years old and over. PLUS people also gave FIRST FRUITS – a small representation of what came to harvest or ripen FIRST - to the priests. Temple tribute, plus first fruits, plus tithes of the grain and harvest and herds -- made up the more than ample support for the temple and the Levites and priests – as long as the Israelites did this! Many times they quit giving.**
- **You'll also find that in the Old Testament, tithing was at most 3x a year, at the 3 harvest seasons since tithing was based on the harvest of grain and produce, plus herds/flocks – spring barley, summer Wheat (Pentecost) and autumn Sukkot (Feast of Tabernacles harvests. Plus 3x a year they were to offer holiday offerings (NOT 7 times as most Church of God ministers teach).**

There's much more in my Part 1 teaching. Let's move into the New Covenant teaching on giving and tithing, then go back and finish Old Covenant tithing including the festival tithe and poor tithe (3rd tithe) – but again, those were for the Old Covenant.

And again, we are not in the old covenant now. We have no Levites to tithe to, and no Temple to receive the tithes of grain in the temple storehouse in Jerusalem. There's nothing about tithing on SALARY though tithes of grain could be redeemed and then money be turned in instead, along with a 20% extra in that case. But that wasn't on salary!

So the **Old Testament scriptures on 2nd and 3rd tithe** – though often a source of argument over what those scriptures even mean – in a sense are all irrelevant since the new covenant we're under shows us the new covenant way! So in a sense, it doesn't MATTER if tithing was one tithe used 3 different ways as some teach, or if it was 3 separate tithes. We're under a different system if you believe we're in a different covenant (which we are!).

FIRST LOOK AT TITHING IN The NEW COVENANT

Jesus/Yeshua on use of money and tithing:

Regarding money: Yeshua (Jesus) tells us to focus on using our money in a way that builds an investment in heaven. That's the priority.

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."

Also remember that Jesus had to fulfill ALL the laws of the Old covenant perfectly (Romans 8:3-4, which he DID). SO anything he did or said up to his Last Supper and resurrection was about doing that. Some believe if Jesus said something, it must apply today. Remember he was still living in the old covenant himself!

He also said (**Matthew 5:23-24**) to leave your gift (sacrifice) at the altar if you had something against someone. Are we to take that to mean that we still must sacrifice animals? NO! He was speaking of the old covenant still.

People point to (as I even did in the past) Matthew 23:23 to show tithing is still a LAW in the new covenant.

Matthew 23:23 was spoken to hypocritical Pharisees, ALL still under the old covenant, who were tithing *on produce of the land* but missing God's greater teachings of justice, mercy and faith. By saying this, Yeshua is telling us all that Tithing IS an Old covenant law, ***but it's NOT the most important thing!*** Focus instead, he said, on justice, mercy, and faith.

Matthew 23:23-24

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

24 Blind guides, who strain out a gnat and swallow a camel!

Jesus even said to pay your taxes first, and then tithe so you knew what a true increase was. Look at the sequence of Yeshua's words.

Pharisees were trying to trap Yeshua/Jesus in a question about taxes. Jesus made clear that we deduct first what we owe to CAESAR, picturing the federal government. WHY? So they didn't go to jail, AND so they could calculate what was the remaining tithable "increase". Yeshua was careful with his word order and which he put first. Again, this is still under the old covenant.

Matthew 22:20-21

And He said to them, "Whose image and inscription is this?"

21 They said to Him, "Caesar's."

And He said to them, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."

And some of you don't believe in paying taxes and do all you can to get out of it... STOP. Scripture is clear right here and Romans 13:6-7, that we pay taxes.

What else DID Yeshua (Jesus) teach on this subject: *Take care of your relatives before focusing on gifts to the temple (or nowadays, to the church). Paul will echo this. He said they were nullifying God's commands to HONOR father and mother by their ridiculous idea that gifting the temple trumped helping out ones needy parents.*

Mark 7:9-13

He said to them, "All too well you reject the commandment of God, that you may keep your tradition. 10 For Moses said, 'Honor your

father and your mother'; and, 'He who curses father or mother, let him be put to death.' 11 But you say, 'If a man says to his father or mother, "Whatever profit you might have received from me is Corban" — ' (that is, a gift to God), 12 **then you no longer let him do anything for his father or his mother,**
13 making the word of God of no effect through your TRADITION which you have handed down. And many such things you do."

Paul taught the same thing. Of course. Take care of your loved ones and relatives or you're worse than an unbeliever!

1 Timothy 5:3-4, 8

"Honor widows who are really widows. 4 But if any widow has children or grandchildren, let them first learn to show piety at home and to repay their parents; for this is good and acceptable before God.

8 But if anyone does not provide for his own, and especially for those of his household, he has denied the faith and is worse than an unbeliever".

We're told we're worse than an unbeliever if we don't take care of our own family! If you live in Europe or Australia where taxes can be as high as 60%, and you believe in 3 tithes, and believe in tithing on gross (as one speaker I recently listened to), there could be little, or nothing left to provide for your family! So this is why I'm showing you where God gives us priorities.

God isn't like that and doesn't require us today to literally give up everything we have, except in very rare cases like the one rich young ruler (Matt 19:21-24). Of course conceptually, we DO give up everything, take up our cross and follow him.

- Jesus also laid the groundwork for landmark teaching that **we can give MORE THAN 10% if we wish**, or be generous with everything we have! Remember the poor widow who gave her last 2 mites—a penny—and Yeshua said she gave everything – 100% -- of what she had, and he did not stop her.

Mark 12:41-44 ESV

And he sat down opposite the treasury and watched the people putting money into the offering box. Many rich people put in large sums. 42 **And a POOR WIDOW** came and put in two small copper coins, **which make a penny.** 43 And he called his disciples to him

and said to them, "Truly, I say to you, this poor widow has put in more than all those who are contributing to the offering box. 44 For they all contributed out of their abundance, **but she out of her poverty has put in everything she had, all she had to live on.**"

The new covenant tends to be about the spirit of the law, which magnified the letter of the law. So Yeshua said lusting = adultery, hating = murder, etc. Tithing is no exception. In the New covenant, we give perhaps *even more than* the required 10% in the letter of the Old Testament law. And we focus also on providing for loved ones. And for the poor – not just once every three years but as often as we have opportunity.

Jesus also said when we give alms or support, to do so privately. Normally, we aren't to think much about it or tell others about it. (Matthew 6:1-4) I've mentioned several times that I'm not against tithing and that I do tithe, so you all know where I'm coming from.

Tithing and supporting "the Work of God" in the New Testament

Aside from Matt 23:23 – spoken still within the Old covenant – and a mention of Abraham tithing on the spoils of war in Heb 7, **NEVER is the word "tithing" ever mentioned as a law or anything else in the new covenant.** Paul never mentions it or teaches it. He DOES discuss supporting those who feed you with God's word. But he never chastises anyone for not tithing, though he certainly corrected a lot of other issues in church.

Jesus could not have, and did not, receive tithes or that would have broken the Old covenant law he was still under. Remember? The First tithe went only to Levites and ONLY Levites could consume what they received. They gave 10% of the best part to the priests, who were also part of Levi.

So how were Jesus and his 12 disciples supported as they went about preaching the gospel? Not by tithes. But they did accept SUPPORT and offerings from people. Neither does any scripture say Jesus supported himself with the gifts from the magi when he was a young child. We just aren't told how those gifts were spent, so conjecture is pointless.

Luke 8:1-3

Now it came to pass, afterward, that He went through every city and village, preaching and bringing the glad tidings of the kingdom of God. **And the twelve were with Him, 2 and certain women** who had been healed of evil spirits and infirmities – Mary called Magdalene, out of whom had come seven demons, 3 and Joanna the wife of Chuza,

Herod's steward, and Susanna, **and many others who provided for Him from their substance.**

So our Savior Yeshua (Jesus) accepted food and financial help and even invited himself to lunch at times, as he did Zacchaeus (**Luke 19:1-10**).

Our Master taught his disciples to accept food and accommodation during their ministries. He never says, "You can safely receive tithes." It was still the old covenant, and he could NOT say that. The disciples were not Levites. He didn't even call them "spiritual Levites", as many call ministers today.

Matthew 10:7-9

"And as you go, preach, saying, 'The kingdom of heaven is at hand.' 8 Heal the sick, cleanse the lepers, raise the dead, cast out demons.

Freely you have received, freely give.

9 Provide neither gold nor silver nor copper in your money belts, 10 nor bag for your journey, nor two tunics, nor sandals, nor staffs; **for a worker is worthy of his food.**"

Mark 6:10

Also He said to them, "In whatever place you **enter a house, stay there** till you depart from that place."

It's OK to accept support and accommodation from brethren apparently!

I think it's shameful that many preachers who strongly preach tithing, still charge \$45-\$150 and more for their DVD's or books. But they have expensive rings, multiple mansions, often their own jets – and more! Disgusting. "FREELY give", our Savior said. If they are being tithed to, believe me, they can afford to give their DVD's freely. Some people are too poor to come up with extra cash for their products.

APOSTLE Paul's TEACHING on supporting true ministers

Now let's talk about Paul and New Testament on financial support.

In the instruction to the Gentile churches given in **Acts 15, nothing is mentioned about tithing.** After 70 AD, when the temple in Jerusalem was totally destroyed, and the priests and Levites scattered, and many were killed – one could not tithe in obedience to the Torah. Without the temple and Levites and priests and sacrifices – how could you lawfully tithe? You couldn't, by Old Covenant standards.

Paul, who was never shy about pointing out areas that needed correcting, never mentions tithing or tithes. Not even once. He mentions support, but not tithing.

In the New Covenant, there are no stated tithing laws, and the laws of the Old Testament could NOT have been used once there was no more temple, no more Levites. What we saw in Jesus' example and what we'll also see from Paul is *that ministers, especially full-time ministers, who are providing spiritual food to you are worthy of their hire, their food and accommodation and should be financially supported by brethren.*

I tithe on my salary or income in the New Testament. That's my choice. My "income" now in retirement is social security and some residual income from insurance clients. That's it. It's not a New Testament LAW to tithe. I don't have crops, flocks, and herds – but I do what I can.

Tithing is between you and God. God looks upon our hearts; yes, yours too. He wants to see people *cheerfully* giving assistance, not begrudgingly, and not because they have to ("of necessity" – KJV). Remember old covenant tithing was "of necessity". It was a law everyone had to obey. Please read all of 2 Cor. 9. Corinth had agreed to collect some food and supplies for the famine-stricken brethren in Jerusalem.

2 Corinthians 9:5-7

"Therefore I thought it necessary to urge these brothers to go to you in advance and to arrange ahead of time the generous contribution you had promised, so this may be ready as a generous gift and not as something you feel forced to do.

6 My point is this: The person who sows sparingly will also reap sparingly, and **the person who sows generously will also reap generously.**

7 Each one of you should give just as HE has decided in his heart, not reluctantly or under compulsion, because God loves a cheerful giver."

Notice that Paul does not say, "Of course, give at least 10%, which is the tithe". He says, "each one give **AS HE has decided** in his heart, cheerfully".

For more clarity, we move to **1 Cor. 9**. Paul makes the argument there that Corinth and all the churches where Paul was "feeding" them God's word, should have been providing food and money to him as he preached to them. This is the New Covenant approach. But he never mentions tithing. This

would've been the perfect time to do so! But he did not. *If you wish to see how it was the Philippians who provided for Paul – read **Phil 4:15-19**.*

1 Corinthians 9:3-14

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

8 Do I say these things as a mere man? Or does not the law say the same also?

9 For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope.

11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more?

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

13 Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? [Num 18:8-10; Deut 14:1-5]

14 Even so the Lord has commanded that those who preach the gospel should LIVE from the gospel.”

Tithing in the New Covenant is about supporting ministries when they are feeding you spiritually and doing the work of God.

Ostensibly, even right here, at Light on the Rock! So many share with other ministries but come here for spiritual food but feel somehow we don't need or qualify for any support. We could use support too, just like *Paul* is saying.

And what is “the work of God”? Is it a big church group that has lots of power and resources to print booklets, be on TV and radio, and hosts huge feast sites? Here's what Yeshua said:

John 6:28-29

Then they said to Him, "What shall we do, that we may work the works of God?"

29 **Jesus** answered and said to them, "**This is the work of God, that you believe in Him whom He sent.**"

And you all know that is our focus: pointing you to Jesus Christ. HE is the Light. HE is the Rock. HE is our focus – Light on the Rock. We're constantly teaching on utter complete faith and belief in Jesus Christ and our heavenly father. Constantly. *We're doing God's work along with others.* I've also frequently taught about the kingdom of God and the King of kings of that kingdom. In fact, I will have a new lesson in the next couple months on the Kingdom – it might surprise you. Here's another verse about support:

1 Timothy 5:17-18

"Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. 18 For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and, "The laborer is worthy of his wages." [a direct quote from Christ – Luke 10:8]

What's Paul saying? If you're being FED by a true minister of God from God's word, you should be supporting that same minister with your contributions – of any amount that YOU decide from your heart. In the new covenant period, it's in money, coin, and perhaps also in a portion of your grain or first fruits of your fruits and vegetables if he's in your area.

I would suppose many people are being fed from various ministries and so they could SPLIT their contributions to those 3-4 main sources of their spiritual feeding they receive. That would be fine.

I'll be frank. I can no longer work full time at my old job for health and stress reasons. My full time is now spent on Light on the Rock and preparing spiritual food for you. *Besides our own contributions and tithe, there are 4 others* who regularly contribute something, and most of them, I'm sure, SPLIT their contributions between Light on the Rock and other teachers.

So yes, LOTR can use your help. I feel like Paul wondering why less than a handful help though thousands around the world come here. I'm feeling led, I believe by **God, to buy ads** so we can take our messages/sermons to the whole world. But that costs more than we have! So if you feel led to help us, thank you. That's what Paul and Jesus taught! Provide for those who provide spiritually for you.

We also help some very, very poor people in Kenya – whenever we can – to help them provide for their orphans and congregation: a place to meet, schooling for the orphans, food, and materials. Again, we only have a little bit and could sure use some help. They could use some help with having a better autumn Feast season – food and more. Many of them make \$1-\$4 a day if they can find work at all. If you help us, thank you and may God bless you.

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Let's pick up again and overview the Old Covenant tithes and start to wrap it all up. In the Old Covenant there was the first tithe to Levites/priests, a festival tithe (2nd tithe) and a discussion of a 3rd tithe to the poor every 3rd year. *But again, we're under the NEW covenant now.* This is just for those who wanted more detail on Old Covenant tithing rules.

The 2nd tithe was to allow you to have food or funds to go to Jerusalem for God's holy Feasts, where God set his name. This 2nd Tithe was NOT the same as the First tithe, which was strictly for the Levites and priests. ONLY they ate of the first tithe.

It's NOT specified in the New Covenant to save a 2nd tithe. We've done it faithfully ourselves, for over 50 years. In the New Covenant, I'd advise you to save aside enough so you and family can comfortably attend God's holy days.

And when you go, there are **three specific holydays**, where God did command them in the Old covenant to have a holyday offering on those 3 holy days (not 7). Most Church of God groups still practice holy day offerings, but they collect them on all seven holy days usually. That's not what God tells us!

HOLYDAY OFFERINGS 3X A YEAR

Deuteronomy 16:16-17

"THREE times a year all your males shall appear before YHVH 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 YHVH empty-handed.

17 Every man shall give *as he is able*, according to the blessing of YHVH your God which He has given you."

At the first day of Unleavened Bread, Pentecost, and 1st day of Feast of Tabernacles, we should have a holyday offering ready. These are the 3 which are specifically mentioned in Deut 16:16-17, **though ministers have called it "3 seasons"** and therefore collect holyday offerings on all 7 holydays. But **only THREE specific holy days are mentioned by name** for offerings.

So that's what I teach and do. There does not need to be a holyday offering on the other holydays. Doing so is not scriptural. In fact, though we're not specifically told to give holyday offerings in the New Testament, it's OK to be ready with a voluntary offering coming from your cheerful heart.

How much: according to the amount you feel blessed by God (V. 17).

To whom: to whomever is feeding you from God's word. You may split it up to several ministries, as we all don't go just to Jerusalem anymore.

Here are the verses about the 2nd tithe or Festival tithe to keep God's holy days.

2nd tithe

As we read this in Deut 14, remember that the regular Israelites could not touch or eat the first tithe. THAT first tithe was to go to the Levites, who also gave a "tithe of the tithe" – a tenth of the best of what they had - to the priests.

But now here, a tithe is mentioned that is kept by and EATEN BY the tithers -- the Israelites. That's clearly different from first tithe! They could eat of it during God's festivals or turn all those bags of grain and animals into cash if they wished. **(Remember I'm reviewing Old covenant again here so please do not get confused. It's for those who wanted to fully understand the history of tithing).**

Deuteronomy 14:22-27 (“2nd” tithe)

"You shall truly tithe all the increase of your grain that the field produces year by year. 23 And **YOU shall EAT** before YHVH your God, in the place where He chooses to make His name abide, **the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks**, that you may learn to fear YHVH 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 YHVH your God chooses to put His name is too far from you, when YHVH 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 YHVH your God chooses.**

26 And **YOU shall spend that money for whatever your heart desires:** for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before YHVH your God, and you shall rejoice, you and your household. 27 You **shall not forsake the Levite** who is within your gates, for he has no part nor inheritance with you."

Notice a couple other things. There were not multiple places where YHVH chose for Israel to keep His feasts. It was settled at one place – Jerusalem. Nowadays we seem to decide where God chooses to place his name. Multiple places. Just saying. We should note this.

First tithe was eaten only by Levites. THIS tithe, a 2nd tithe, was SHARED with Levites but eaten by the tither. *MOST Church of God ministers I know do NOT tithe this 2nd tithe because they see themselves as “spiritual Levites” who should be provided for.* I think that’s a risky jump or interpretation of the scriptures. But I once fell into that error as well. Neither do most of them tithe the poor 3rd tithe, as they feel exempted by calling themselves “spiritual Levites”. Just ask them if they tithe 2nd and 3rd tithes.

This other tithe, called by Josephus and other writers as the “2nd tithe” – was eaten by the tither, by the Israelite, at God’s festivals, though it was also to be shared with Levites/priests and presumably also the poor – at Feast time. This allowed Israelites to have ample funding to go to and keep the feasts. But clearly this tithe was for Feast-time use, and is clearly different from the tithe that went exclusively to the Levites.

We’ve done this festival or 2nd tithe, for over 50 years and have been blessed to be able to keep God’s feasts in so many wonderful places.

The 3rd or Poor Tithe

In the Old Covenant, in the 3rd and 6th year out of 7-year cycle, there was an arrangement for some money to go to the poor. The Poor tithe, or some call it the 3rd tithe. Josephus, the Jewish historian just a few years after Christ's ministry, says there were 3 tithes. But many rabbis explain it in many ways. The point was: take care of the poor.

Deuteronomy 14:28-29

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

Here's an extra scripture on the "third tithe". **Whenever we have contributed substantially to the poor, GOD tells us to ask him to bless us (Verse 15).** Don't balk at that. It's something God tells us to do!

Deuteronomy 26:12-15

"When you have finished laying aside all the tithe of your increase in the THIRD year — the YEAR of tithing — and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,
13 then you shall say before YHVH your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them.

14 I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of YHVH 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."

We personally have still been keeping this and helping the poor. But we don't just wait every third year. We're in the spirit of the law, in the new covenant.

But too often brethren can settle into the attitude of just leaving the poor a statement – “You're in my thoughts and prayers” – which is just a variant of what James says – “Be warmed and filled” – but we do nothing!?

James 2:15-17

“If a brother or sister is naked and destitute of daily food, 16 and one of you says to them, “Depart in peace, be warmed and filled,” but you do not give them the things which are needed for the body, what does it profit? 17 Thus also faith by itself, if it does not have works, is dead.”

Isn't that so often what happens? We feel bad for them – but do nothing? If you would like to keep orphans alive and very, very poor brethren fed, help US do that mission too! God will bless you for it. I'm finding it difficult to do as much as is needed with just 4 or 5 of us contributing something most months.

And remember, especially when we help the poor, the orphans, and widows – “the LEAST of these my brethren” – **Jesus says He takes that personally!** And when we DON'T help out, when we could have, Jesus takes THAT personally too. The parable of the Sheep and Goats in **Matthew 25:31-46.** Please take time to read it again. I'll post some of it here. Please read all of it, through verse 46 on your own though.

Matthew 25:31-40

"When the Son of Man comes in His glory, and all the holy angels with Him, then He will sit on the throne of His glory. 32 All the nations will be gathered before Him, and He will separate them one from another, as a shepherd divides his sheep from the goats. 33 And He will set the sheep on His right hand, but the goats on the left.

34 Then the King will say to those on His right hand, 'Come, you blessed of My Father, inherit the kingdom prepared for you from the foundation of the world: **35 for I was hungry and you gave Me food; I was thirsty and you gave Me drink; I was a stranger and you took Me in;** 36 I was naked and you clothed Me; I was sick and you visited Me; I was in prison and you came to Me.'

37 "Then the righteous will answer Him, saying, 'Lord, when did we see You hungry and feed You, or thirsty and give You drink? 38 When did we see You a stranger and take You in, or naked and clothe You? 39 Or when did we see You sick, or in prison, and come to You?'

40 And the King will answer and say to them, 'Assuredly, I say to you, inasmuch as you did it to one of the least of these My brethren, you did it to Me.'

So the point is: take care of the poor, as much as you can and in the new covenant, don't wait for every third year. For many of us, it was as a "3rd tithe" every 3rd, 6th year out of 7. In the New covenant, that's not specified. We're told to help as we can, from our hearts, with JOY. And the amount is up to us. We can give MORE than 10% if we want. We can be like the poor widow and even give 100% if we're led to that, or just 5% if that's all you have. In the new covenant, it's up to you. It was called "Poor fund" in the Old Covenant, but a lot of people aren't sure of exactly how it was conducted. But we're in the new covenant – so now we help as we can.

In fact pure religion" is partly described as helping orphans and widows (James 1:27).

There's a lot of discussion about the "3 tithes" but they're not a law in the new covenant anyway, and never mentioned anywhere after Christ's resurrection. Nor were they part of the instructions to Gentiles in Acts 15. So in the New Covenant, the amount is one you set – and God delights to see our generosity and cheerful heart.

Therefore any discussion about what it means to tithe on "increase" – for example, is now moot in the New Testament. How much you tithe or when and how and to whom – is your choice, and being observed by God who likes to reward us and bless us when we're generous.

If you wish to continue the Old Covenant model of 10% first tithe, plus offerings, plus 10% festival 2nd tithe, and 10% in the 3rd year – you may do so voluntarily, but one more time: it's not a new covenant requirement.

What is required now? Support those ministers of God who are doing his work and preaching the true gospel with whatever amount you can. We keep the holydays as the early Christians certainly did (Acts 2, 1 Cor. 5, 1 Cor 11), so **be sure to have enough to enjoy the Feasts** and holyday offerings on three (not 7) of them. **And then be sure to be doing your part to help the very poor.**

We welcome your help to help lift the very poor in various parts of the world – and you might hear Christ say, "You did it unto me."

If you disagree with this presentation, then show me why with New Covenant scriptures without assumptions. I hope most of you have found this interesting and thought provoking. And I hope you've learned more about tithing.

Now in the new covenant we are **commanded** to support with money those who are doing God's work and teaching others God's word.

1 Corinthians 9:14

“Even so the Lord has *commanded* that *those who preach the gospel* should LIVE from the gospel.”

May God bless you as you live in this Biblical understanding. **And if some of you choose to send support to us at Light on the Rock, may God bless you immensely.** With more support, we'll get God's word out to all the world!

Closing prayer