

To Tithe Or Not To Tithe That is The Question, and Here is The Answer Part II

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The Tithe:

The Mosaic Tithing System¹

To Quote Nathan Lawrence of Hoshana Rabbah -The Mosaic tithe system was for the nation of Israel in the land of Israel. It was a form of taxation that supported the government (the Levites and the priesthood), and took care of the poor. It also provided a means for the Israelites to have the means to make it to the three annual aliyah feasts. YHVH had freely given the Promised Land to the Israelites. Their tithing of the increase of that land was their way of honoring YHVH for his allowing them to use the land. If they honored him in this way, they and the land were blessed. If they didn't honor YHVH, they and the land were cursed.

Lev 27:30–31 says that the tithe was due on the produce of the land (referring to the land of Israel, and not to land in general, i.e., outside of Israel).

The Mosaic Covenant had two tithes that were linked to the seven-year time cycle.

The first tithe went to the Levites (Lev 27:30–33; Num 18:21). The first tithe was to be given to the Levites and to no one else (Num 18:23–31). They in turn gave a tenth of their tithe to the High Priest and the sons of Aaron (the priests) (Num 18:23–32). The first tithe could be converted into money if one paid a twenty percent penalty (Lev 27:31). This tithe went to the Levites so that they could devote themselves to studying Torah (2 Chron 31:4–5) and then to teach what they had learned to the people (Deut 14:22–23, “that you may learn to fear YHVH your Elohim always”; Ezek 44:23–24, “that you may teach my people the difference

¹ Nathan Lawrence “Tithing” Hoshanna Rabbah

between the holy and the profane”). The first tithe went to Levites, while the agricultural firstfruits went directly to the priests at the Temple. The Levites in addition paid their tithe of the tithes to the priests (Neh 10:37–39).

The second tithe was used to finance the Israelites three annual pilgrimage festivals (Passover, Pentecost and Tabernacles) to the place where YHVH had placed his name. Any second tithe that one did not use went to the Levites (Deut 14:22–27). The second tithe could be converted into money to facilitate traveling (Deut 14:25). This tithe was not given to the Levites, so it is a tithe we can still do today, since it is to be used by the tither. It is not to be used inside one’s gates.

Every third and sixth year of the seven-year cycle, the tither donated his second tithe to the needy and the local Levite. In the seventh year there was no tithe since there was no produce gathered in since the Torah required that the land lay fallow that year (See the *ArtScroll Chumah* Rashi’s and S.R. Hirsch’s commentaries on Deut 14:28–29).

30 “ ‘A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD. 31 If a man redeems any of his tithe, he must add a fifth of the value to it. 32 The entire tithe of the herd and flock—every tenth animal that passes under the shepherd’s rod—will be holy to the LORD. 33 He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed.’ ”

27:30–33 In addressing what may be vowed, dedicated, or devoted to the Lord, the instruction finally turns to the tithe, for the tithe pertains to everything from the land (27:30). The word “tithe” (*ma ‘ăšēr*) is related to the number “ten” (*‘ešer*) and thus refers to a tenth. The concept of a tithe was not a new one for the Israelites, since we observe the practice before the giving of the Law (Gen 14:20; 28:20–22). Thus what we have in

Leviticus 27 is a systematization of an earlier practice.¹⁸ In these texts from Genesis, as is the case also in this legislation from Leviticus, the tithe is taken from among the animal possessions (see Deut 12:17; 14:23).

There were three tithes for the ancient Israelites: (1) the general tithe (Lev 27), (2) the tithe of the sacred meal with the Levite (Deut 14:22–27), and (3) the tithe paid every three years to the poor (Deut 14:28–29). This text addresses the general tithe.¹⁹ Apparently the tithe was determined by counting every tenth animal that passed under the shepherd’s rod (27:32). This counting method appears to be the basis of Jer 33:13 and Ezek 20:37. The tithe was taken to maintain the Levites (Num 18:21–24), who in turn tithed their gifts to the priests (Num 18:25–32). The subject of tithes is addressed in Neh 10:38–39; 13:5, 12; 2 Chr 31:5–6, 12. In Amos 4:4 the people placed an imbalanced value on the giving of the tithe, while in Mal 3:8–10 they neglected it. As with vows, the tithed items could be repurchased based on the value of the object plus 20 percent (27:31).²

¹⁸ J. Raven, *The History of the Religion of Israel* (Grand Rapids: Baker, 1979), 118.

¹⁹ I.e., the tithe paid to the Levites who in turn tithed their portion to the priests (Num 18:21). R. Averbeck argues that Num 18 deals with the issue of the tithe from the perspective of the Levites and priests, while Deut 14 views the tithe from the perspective of the nation as a whole (מֵאֲשֶׁר [ma’ăšēr], NIDOTTE 2:1041). The giving of the tithe was practiced by many ancient cultures (R. White, “Tithe, Tithing,” *Baker Encyclopedia of the Bible*, 2:2071)

² Rooker, M. F. (2000). *Vol. 3A: Leviticus*. The New American Commentary (327–328). Nashville: Broadman & Holman Publishers.

Tithing in the Apostolic Scriptures³

Tithing in the Apostolic Scriptures/Renewed Covenant (N.T.)

Our Messiah Y'shua criticized the way in which the Pharisees tithed, but in so doing, He confirmed the Tithe itself: "Woe to you, scribes and Pharisees, hypocrites! For you tithe your mint, dill, and cumin, but have omitted the weightier matters of the law: judgment, mercy, and faith. These you ought to have done, without omitting the others (the tithing)".

Y'shua instructed to adhere to the Pharisees' teaching because it was accurate: "Then Y'shua said to the crowds and to his disciples, "The Teachers of religious law and the Pharisees are the official interpreters of the Scriptures. So practice and obey whatever they say to you, but don't follow their example. For they don't practice what they teach." Moshe and the Pharisees practiced and obeyed Lev 27:30, 32 as well as the other passages.

Tithing and Firstfruits in the Torah.

Heb 5:5-6: "That is why Messiah did not exalt himself to become High Priest. No, he was chosen by God, who said to him, "You are my Son. Today I have become your Father." And in another passage God said to him, "You are a priest forever in the line of Melchizedek." In verse 10 we read the same thing ... "Called of God an high priest (Y'shua) after the order of Melchisedec." Again, God says the same thing for the third time in Heb 6:20: "Y'shua has already gone into the Holy of Holies for us. He has become our eternal High Priest in the line of Melchizedek."

Now who and what was the order of Melchizedek?

³ ₂₆ Mat 27:35, Mark 15:24, Luke 23:34, and John 19:24

Scripture must interpret Scripture.

Heb 7:1 For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him;

Heb 7:2 To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace;

Heb 7:3 Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

Heb 7:4 Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils.

Heb 7:5 And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

Heb 7:6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

Heb 7:7 And without all contradiction the less is blessed of the better.

Heb 7:8 And here men that die receive tithes; but there he *receiveth them*, of whom it is witnessed that he liveth.

Heb 7:9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham.

Heb 7:10 For he was yet in the loins of his father, when Melchisedec met him.

Heb 7:11 If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need *was there* that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron?

Heb 7:12 For the priesthood being changed, there is made of necessity a change also of the law.

This does not imply at all that the Torah is done away with completely, it

was only changed! Hebrews is addressing only the Sacrificial/Ceremonial system of the Torah. This Sacrificial/Ceremonial system of the Torah is being changed so that we do not need to sacrifice anymore, because Yeshua satisfied these by His Atonement on the Execution Stake. However, the Civil and Ethical divisions of the Torah are still firmly intact.

Today Yeshua has given the 5 fold ministry to be the spiritual leaders in His Body and just as the priesthood was provided for, so do those who feed and teach His sheep.

Eph 4:4 *There is* one body, and one Spirit, even as ye are called in one hope of your calling;

Eph 4:5 One Lord, one faith, one baptism,

Eph 4:6 One God and Father of all, who *is* above all, and through all, and in you all.

Eph 4:7 But unto every one of us is given grace according to the measure of the gift of Christ.

Eph 4:8 Wherefore he saith, When he ascended up on high, he led captivity captive, and gave gifts unto men.

Eph 4:9 (Now that he ascended, what is it but that he also descended first into the lower parts of the earth?

Eph 4:10 He that descended is the same also that ascended up far above all heavens, that he might fill all things.)

Eph 4:11 And he gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers;

Eph 4:12 For the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ:

Eph 4:13 Till we all come in the unity of the faith, and of the knowledge of the Son of God, unto a perfect man, unto the measure of the stature of the fulness of Christ:

Eph 4:14 That we *henceforth* be no more children, tossed to and fro, and carried about with every wind of doctrine, by the sleight of men, *and* cunning craftiness, whereby they lie in wait to deceive;

Eph 4:15 But speaking the truth in love, may grow up into him in all things, which is the head, *even* Christ:

Eph 4:16 From whom the whole body fitly joined together and compacted by that which every joint supplieth, according to the effectual working in the measure of every part, maketh increase of the body unto the edifying of itself in love.

Eph 4:17 This I say therefore, and testify in the Lord, that ye henceforth walk not as other Gentiles walk, in the vanity of their mind,

Eph 4:18 Having the understanding darkened, being alienated from the life of God through the ignorance that is in them, because of the blindness of their heart:

Eph 4:19 Who being past feeling have given themselves over unto lasciviousness, to work all uncleanness with greediness.

Eph 4:20 But ye have not so learned Christ;

Eph 4:21 If so be that ye have heard him, and have been taught by him, as the truth is in Jesus:

Eph 4:22 That ye put off concerning the former conversation the old man, which is corrupt according to the deceitful lusts;

Eph 4:23 And be renewed in the spirit of your mind;

Eph 4:24 And that ye put on the new man, which after God is created in righteousness and true holiness.

Eph 4:25 Wherefore putting away lying, speak every man truth with his neighbour: for we are members one of another.

- The tithe is God's financial system to make sure His ministers and His people are taken care of.
- The tithe makes sure that there are funds for the Besorah/Gospel to go forth.
- The tithe makes sure that the widows and fatherless are taken care of
- The tithe makes sure there is spiritual food in His house.

If every believer tithed what an impact, we could make in this earth! Unfortunately, according to statistics, only 20% or less faithfully support the work of God via their tithes and offerings.

God doesn't want our leftovers⁴

A good friend of mine, Bishop Dominique Bierman from Israel explains:

“Wrong giving or lack of prescribed giving such as tithes, first fruits and Feast offerings can incur a terrible curse and is the number one issue of repentance before revival can come!

But when you present the blind for sacrifice, is it not evil? And when you present the lame and sick, is it not evil? Why not offer it to your governor? Would he be pleased with you? Or would he receive you kindly?” says the LORD of hosts. 9 “But now will you not entreat God’s favor, that He may be gracious to us? With such an offering on your part, will He receive any of you kindly?” says the LORD of hosts. Malachi 1:8,9

It is clear from this passage that the right kind of giving can incur in Elohim-God’s Favor and the wrong kind of giving in His displeasure and disfavor!

Most people give Yah (God) only what they have left over and that always will incur in His displeasure as it is terribly dishonoring to give Him “leftovers!” the leftovers are to be given to the poor not to the Almighty! It is obvious that Elohim does not need any money but when you give to His Priests/Ministers of the Gospel and Servants it is to Him that you are giving! Here is an important principle:

⁴ Bishop Dominiquae and Rabbi Baruch Bierman

*Do not ever give **leftovers** to your Rabbis, Shepherds, Leaders or to anyone that is blessing you spiritually as it is dishonoring. **They do not need your “charity”, they are not beggars! They carry the highest and most important positions under Heaven.***

The one who is taught the word is to share all good things with the one who teaches him. Do not be deceived, God is not mocked; for whatever a man sows, this he will also reap. For the one who sows to his own flesh will from the flesh reap corruption, but the one who sows to the Spirit will from the Spirit reap eternal life. Galatians 6:6,7

Those that do not bless their Pastors/Rabbis and Teachers financially are mocking God Himself and instead of reaping spiritual blessings, they will reap corruption! This is a very serious warning!

And here is another most important principle! If you take care of those who teach the Word to you, YHVH will take care of you! If your Minister is poor, you will be poor spiritually and eventually also financially, if your Rabbi, Pastor, Teacher is well taken care off financially, so will Yah (God) do to you in both the financial and the spiritual arena, for a disciple is never greater than his master!

A disciple is not above his teacher, nor a slave above his master. Matthew 10:24

So if your Rabbi, Pastor, Teacher, Mentor is blessed financially, rejoice! Now you can be blessed too especially if you are a sower! It is time to break out of the false teachings that promote poverty among God’s ministers! It is true that some- times we have a lot and some- times a little but there are no Scriptures supporting the theology that God’s servants need to be poor. As a matter of fact we see exactly the opposite! Even our Fathers Abraham, Isaac and Jacob were so rich that they were a threat to the local kings! Paul the Apostle himself that suffered much hardship was

carrying very often large sums of money and many offerings given to him for his own needs, for ministry and for distribution!”

*[For] we are on our guard, intending that no one should find anything for which to blame us in regard to our administration of **this large contribution**. 2 Corinthians 8:20⁵*

She goes on to explain:

WHO, HOW MUCH, WHEN? The Three Tithes

1. **Priests and Levites**-Tithes, First Fruits, Offerings, Feast Offerings
2. **Widows, Orphans, Strangers, Poor**- Alms, Corners of the Field and Third Year Tithe
3. **Ourselves and our families**- Feast Tithes

PRIESTS AND LEVITES

The Torah is clear about giving to those who officiate in the work of the Tabernacle. **These are likened unto the Five Fold Ministries** today and they are the modern day Priests and Levites! Just imagine your life with no Rabbis, Pastors, Teachers, Evangelists and so forth. Some of us got saved because of an Evangelist, some of us got baptized in the Holy Spirit because an Apostle or Prophet ministered to us. Some of us got delivered from evil spirits when a Bishop or a Rabbi or Pastor prayed for us and so many more examples of spiritual and practical blessings into our lives happened because God's Ministers were in their position!

And He gave some as apostles, and some as prophets, and some as evangelists, and some as pastors and teachers, for the equipping of the saints for the work of service, to the building up of the body of Messiah.
Ephesians 4:11, 12

⁵ Bishop Dominiquae and Rabbi Baruch Bierman

In order to keep these Servants, Ministers “Body Builders” in shape and in their position the Almighty established a system of giving which I will call Holy Giving! In the world people also give bountifully to their “gurus”, favorite football team, singers, psychic readers and the like which is unholy giving. They give hefty sums to those that “build them up”, **how is it that in the Body of Yeshua it is not clearly understood that Holy Giving to God’s Servants is mandatory if they are to perform their duties? Paul warns us not to be deceived about this issue as it will cause mockery to the Living God!**

The one who is taught the word is to share all good things with the one who teaches him. Do not be deceived, God is not mocked; for whatever a man sows, this he will also reap. Galatians 6:6

If we truly love God and believe that His Holy Word should be taught and proclaimed, then we should do everything we can to make sure Messianic Congregations, Ministries, Programs can continue without having to be concerned about lack of funds.

Stop making excuses what you can’t tithe and start being obedient to The Word and do what God says is required to support the work of the Kingdom of God.

Yes I am a tither and also give offerings, my prayer is that we will continue to prosper so we can be a source of blessings to those in the area we live in. Right now we have a great financial need in our ministry to get a building here in the Chicago area so we can be a light and training center to make Talmidim as Messiah Yeshua commanded us to do. Even though it looks like the well is running dry, we trust God that has we continue to tithe eventually the well will be full and overflowing.

Mat 22:15 Then the Pharisees went and plotted how they might trap Him with a word.

Mat 22:16 And they sent to Him some of their disciples, along with the Herodians, saying, “Teacher, we know that You are honest and teach the

way of God in truth. And what others think doesn't concern You, for You do not look at men's appearance.

Mat 22:17 Tell us therefore, what do You think? Is it permitted to pay taxes to Caesar, or not?"

Mat 22:18 But Yeshua, knowing their wickedness, said, "Why are you testing Me, you hypocrites?

Mat 22:19 Show Me the tax money." So they brought Him a denarius.

Mat 22:20 And He said to them, "Whose image is this? And whose inscription?"

Mat 22:21 "Caesar's," they said to Him. Then He said to them, "Give therefore to Caesar the things that are Caesar's, and to God the things that are God's."

The tithe and offering belongs to God.

Those of you who might be against tithing, I would like to ask you the following questions.

- #1. Who is going to pay for the building you are meeting in?
- #2. Who is going to pay for literature, websites, TV, Radio etc. to proclaim the Gospel?
- #3. Who is going to help the homeless, the widow and orphan within the Community?
- #4. Who is going to support your leader so he/she does not have to work 2 jobs over 70 hours a week in order to survive and do what God has called them to do?
- #5. Who is going to pay for the utilities and equipment that you use when you are meeting together?
- #6. Who is going to meet the needs of a needy congregation who needs help financially?
- #7. Who is going to reach out to the Children and Youth in your cities so they have a place to meet and grow in Messiah?

Answer... God expects everyone of His children to support the work of the Kingdom via their tithes and offerings. We will each stand before Him one day and give account of how we used our money to further His Kingdom and also our spiritual gifts!

We are Stewards of all that God has blessed us with...

Mat 25:14 For it is like a man about to go on a journey. He called his own servants and handed over his possessions to them.

Mat 25:15 To one he gave five talents, to another two, and to another one, each according to his own ability. Then he went on his journey.

Mat 25:16 Immediately the one who had received the five talents went and traded with them and gained five more.

Mat 25:17 In the same way, the one with two gained two more.

Mat 25:18 But the one who received one went off and dug a hole in the ground and hid his master's money.

Mat 25:19 "Now after a long time, the master of those servants came and settled accounts with them.

Mat 25:20 The one who had received the five talents came up and brought another five talents, saying, 'Master, you handed me five talents. Look, I've gained five more.'

Mat 25:21 His master said to him, 'Well done, good and faithful servant! You were faithful with a little, so I'll put you in charge of much. Enter into your master's joy!'

Mat 25:22 "The one who had received the two talents also came up and said, 'Master, you handed me two talents. Look, I've gained two more.'

Mat 25:23 His master said to him, 'Well done, good and faithful servant! You were faithful with a little, so I'll put you in charge of much. Enter into your master's joy!'

Mat 25:24 "Then the one who had received the one talent also came up and said, 'Master, I knew that you are a hard man, reaping where you didn't sow and gathering where you scattered no seed.

Mat 25:25 So I was afraid, and I went off and hid your talent in the

ground. See, you have what is yours.’

Mat 25:26 “But his master responded, ‘You wicked, lazy servant! You knew that I reap where I didn’t sow and gather where I scattered no seed?

Mat 25:27 Then you should have brought my money to the brokers, and when I came I would have received it back with interest.

Mat 25:28 Therefore take the talent away from him, and give it to the one who has the ten talents.

Mat 25:29 For to the one who has, more shall be given, and he shall have an abundance. But from the one who does not have, even what he does have shall be taken away. TLV

Instead of Mosques popping up every time a Church closes down, a Messianic Congregation should be popping up and buying that property!

Do you think that those beautiful Synagogues in this country or elsewhere with 4-5 Torah Scrolls operate on zero funds? No! If you want to be a member of a Synagogue you are required to pay membership dues annually which is determined by your Net worth. No dues, no membership. This is not only your salary, but your total net worth including property etc. and they want proof. The membership dues ensure that the Synagogue is able to operate and stay open and their Rabbi supported financially. When a Synagogue has a need, they let their members know the need and the members contribute towards that need as well.

At one time, we rented a Synagogue for our Shabbat services that was on its way to closing because the Jewish Community in our area was shrinking. However, all over the Synagogue there were plaques on chairs, Torah Scrolls, Bema’s etc. saying ‘Donated By’.

God has promised that He will take care of those who take care of His business.

Provision Direct From the Throne

Seed for the sower—2 Corinthians 9:6-15 TLV

2Co 9:6 The point is this: whoever sows sparingly shall also reap sparingly, and whoever sows bountifully shall also reap bountifully.

2Co 9:7 Let each one give as he has decided in his heart, not grudgingly or under compulsion—for God loves a cheerful giver.

2Co 9:8 And God is able to make all grace overflow to you, so that by always having enough of everything, you may overflow in every good work.

2Co 9:9 As it is written, “He scattered widely, He gave to the poor; His righteousness endures forever.”

2Co 9:10 Now the One who supplies seed to the sower and bread for food will supply and multiply your seed and increase the harvest of your righteousness.

2Co 9:11 You will be enriched in everything for all generosity, which through us brings about thanksgiving to God.

2Co 9:12 For this service of giving is not only supplying the needs of the kedoshim, but is also overflowing with many thanksgivings to God.

2Co 9:13 Because of the evidence of this service, they praise God for the obedience of your affirmation of the Good News of Messiah and for the generosity of your contribution to them and to everyone.

2Co 9:14 And in their prayer for you, they long for you because of the surpassing grace of God upon you.

2Co 9:15 Thanks be to God for His indescribable gift!

The hand of God—1 Chronicles 29:14-16; TLV

1Ch 29:12 Both riches and honor come from You. You rule over everything. In Your hand is power and might, in Your hand, to magnify and give strength to all.

1Ch 29:13 Now, our God, we give you thanks and praise Your glorious Name.

1Ch 29:14 “But who am I and who are my people that we should be able

to offer so willingly as this? For everything comes from You, and from Your hand we have given to You.

1Ch 29:15 For we are sojourners before You, mere transients like our fathers. Our days on the earth are like a shadow, without security.

1Ch 29:16 Adonai Eloheinu, all this abundance that we have laid aside to build You a House for Your holy Name is from Your hand; it all belongs to You.

His riches in glory—Philippians 4:15-20; TLV

Php 4:15 Now you Philippians also know that in the beginning of the Good News, when I left Macedonia, not a single community partnered with me in giving and receiving—except you alone.

Php 4:16 For even in Thessalonica you sent something for my need more than once.

Php 4:17 Not that I am looking for a gift, but for fruit that overflows to your credit.

Php 4:18 But I have received everything and have more than enough. I am amply supplied, having received from Epaphroditus what you sent—a fragrant aroma, an acceptable sacrifice, pleasing to God.

Php 4:19 My God will fulfill every need of yours according to the riches of His glory in Messiah Yeshua.

Php 4:20 To our God and Father be the glory forever and ever! Amen.

Your heavenly account— Matthew 6:19-24 TLV

Mat 6:19 “Do not store up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal.

Mat 6:20 But store up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in or steal.

Mat 6:21 For where your treasure is, there will your heart be also.

Mat 6:22 “The eye is the lamp of the body. Therefore if your eye is good, your whole body will be full of light.

Mat 6:23 But if your eye is bad, your body will be full of darkness. If

therefore the light that is in you is darkness, how great is the darkness!

Mat 6:24 “No one can serve two masters; for either he will hate the one and love the other, or he will stick by one and look down on the other.

You cannot serve God and money.”