

# WHAT IS TITHE--LETS STUDY ALL THE BIBLE

I believe that tithe is taught to Christians in a very selective way. In other words I think only a handful of verses about tithe are taken from the Bible and emphasized, while most others are ignored.

The first question is: What is tithe?



I think most Christians would say that tithe is:

10% of the believer's income which is payed on a regular basis to the church leaders, who use it to maintain the church building, and as their pay.

My definition of tithe is this:

10% of specific items (largely herd animals and crops) which Israel had to offer in the Temple in order to have their sin forgiven.

Well it looks like we agree on one thing--tithe is 10%!

The word tithe means 10%, but the question then becomes 10% of what, to whom, for what purpose?

Let's look at ALL the verses in the Bible that refer to tithe.....

Le 27:30 And all the **tithe** of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD.

Le 27:32 And concerning the **tithe** of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

Nu 18:26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the **tithe**.

De 12:17 Thou mayest not eat within thy gates the **tithe** of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand:

De 14:22 Thou shalt truly **tithe** all the increase of thy seed, that the field bringeth forth year by year.

De 14:23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the **tithe** of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

De 14:28 At the end of three years thou shalt bring forth all the **tithe** of thine increase the same year, and shalt lay it up within thy gates:

2Ch 31:5 And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the **tithe** of all things brought they in abundantly.

2Ch 31:6 And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the **tithe** of oxen and sheep, and the **tithe** of holy things which were consecrated unto the LORD their God, and laid them by heaps.

Ne 10:38 And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the **tithe** of the tithes unto the house of our God, to the chambers, into the treasure house.

Ne 13:12 Then brought all Judah the **tithe** of the corn and the new wine and the oil unto the treasuries.

Mt 23:23\* Woe unto you, scribes and Pharisees, hypocrites! for ye pay **tithe** of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.

Lu 11:42\* But woe unto you, Pharisees! for ye **tithe** mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.

and also the plural--tithes...

Ge 14:20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him **tithes** of all.

Le 27:31 And if a man will at all redeem ought of his **tithes**, he shall add thereto the fifth part thereof.

Nu 18:24 But the **tithes** of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

Nu 18:26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the **tithes** which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.

Nu 18:28 Thus ye also shall offer an heave offering unto the LORD of all your **tithes**, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest.

De 12:6 And thither ye shall bring your burnt offerings, and your sacrifices, and your **tithes**, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:

De 12:11 Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your **tithes**, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD:

De 26:12 When thou hast made an end of tithing all the **tithes** of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

2Ch 31:12 And brought in the offerings and the **tithes** and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next.

Ne 10:37 And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the **tithes** of our ground unto the Levites, that the same Levites might have the **tithes** in all the cities of our tillage.

Ne 10:38 And the priest the son of Aaron shall be with the Levites, when the Levites take **tithes**: and the Levites shall bring up the tithe of the **tithes** unto the house of our God, to the chambers, into the treasure house.

Ne 12:44 And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the **tithes**, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.

Ne 13:5 And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the **tithes** of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the porters; and the offerings of the priests.

Am 4:4 Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your **tithes** after three years:

Mal 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In **tithes** and offerings.

Mal 3:10 Bring ye all the **tithes** into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

Lu 18:12\* I fast twice in the week, I give **tithes** of all that I possess.

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 7:8\* 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.

I certainly would encourage you to simply look at all these verse for yourself and try to answer the questions---

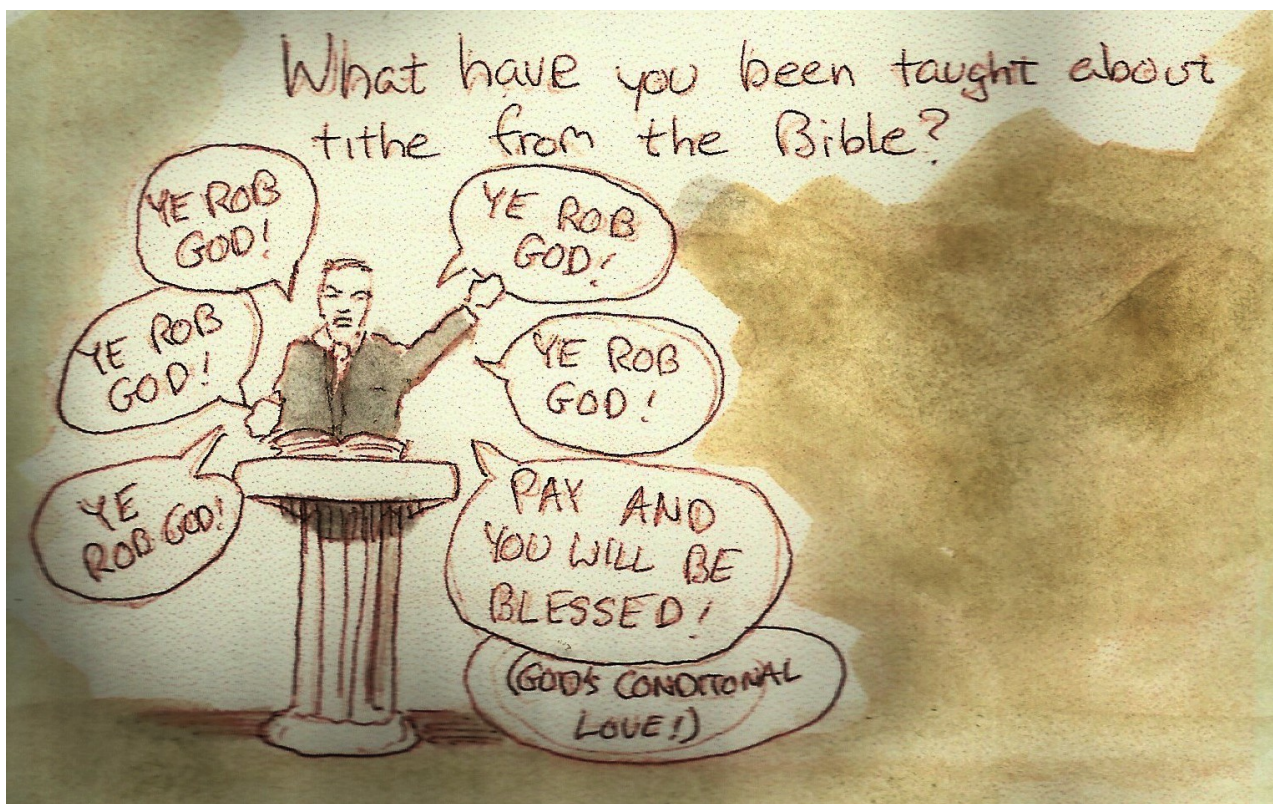
Who was tithe paid to?

What did tithe consist of?

What purpose does the Bible give to tithes?

Is tithe a Christian practice?

Here is how I like to study the Bible. I like to look at all the uses of a term and give them equal weight. Should one verse in the Bible somehow be more important than another when we are dealing with the same subject?



Here are some verses about tithe. The reason I am using these particular verses is that I believe they exemplify all the other uses of the word, see what I mean...

### 1. Old Covenant tithe....

Le 27:30 And all the **tithe** of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD.

Le 27:32 And concerning the **tithe** of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

Nu 18:26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the **tithe**.

By looking at these 3 sample verses I think we can see that tithe consists of crops and herd animals. We can also see that the tithe is given to the Levitical priests. And we can see that the purpose of tithe is for "offering". The word offering means to destroy something as a payment. It is the physical destruction of something as a spiritual payment for sin.

I hope of course that we as Christians ought to instantly realize that we have a different offering than Israel did in the old covenant. We have the perfect offering that Jesus made on the cross. It is important to note that Jesus called Himself everything that was offered.....He is the lamb of God that takes away sin, the Bible calls Jesus the bread of life, He is compared to oil, wine, seed, corn....Jesus is clearly the new covenant offering --amen!

The Bible uses the word "increase", which some Christians teach to be your weekly paycheck! If we omit all the other verses this might convince us that tithe is money, but if we understand all the Bible says, the word increase is talking about the number of baby animals born, or the amount of a crop that was offered.



“Firstfruits” is put up to some Christians as a reason to give money. But if we look at all the Bible says about tithe it's clear that firstfruits are exactly what they sound like, the first fruit that was produced by the trees.

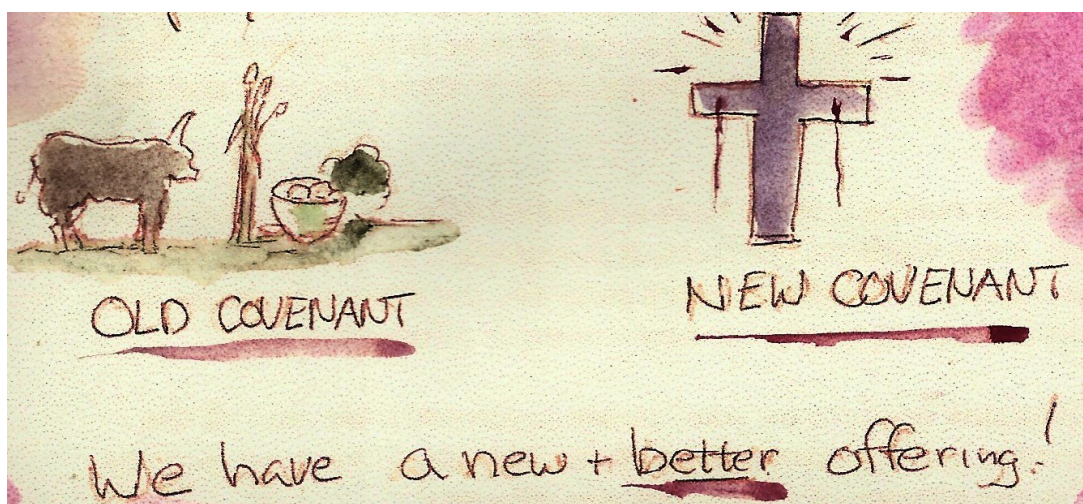


We should also note that many things are not under the law of tithe for Israel. Only what is known as clean animals are offered to God. For example, in the Bible, Peter did not have to pay tithe of the fish he caught, since this was not something that could be offered to God for atonement.

And we might simply look at this verse to verify that these offerings were for sin...

“For the life of the flesh is in the blood: and I have given it to you upon the altar to make an atonement for your souls: for it is the blood that maketh an atonement for the soul.” (Leviticus 17:11)

It is a spiritual principle that blood makes atonement for sin. This principle applies to us today, but we certainly are not counting on the blood of lambs and goats for our salvation! We have something much much better--the blood of Jesus Christ at Calvary!



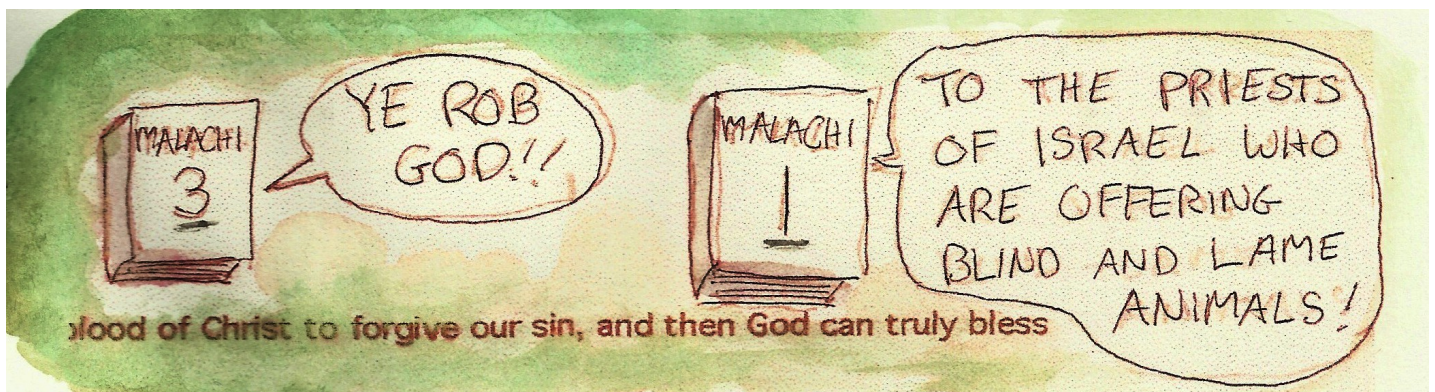
## Question # 2.

Mal 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In **tithes** and offerings.

Mal 3:10 Bring ye all the **tithes** into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

These 2 verses in the book of Malachi are most often quoted about tithe in Christian circles. But look at them in the context of the Bible. Yes of course Israel "robbed God" if they did not tithe, and the meat in God's house was literally that--meat which was offered to God for sin. And of course God will bless Israel if they have made atonement for their sin, just like all of us need the blood of Christ to forgive our sin, and then God can truly bless us.

The truth for the Christian is that Malachi is scolding the priests of Israel, but at the same time, stating a wonderful prophecy of what Jesus would later do. Malachi is a prophet of Jesus, not a lawmaker of money-giving.



It is very interesting to look at Malachi chapter 1. It explains the statement made in Malachi chapter 3, to the priests of Israel...

7 Ye offer polluted bread upon mine altar; and ye say, Wherein have we polluted thee? In that ye say, The table of the LORD is contemptible.

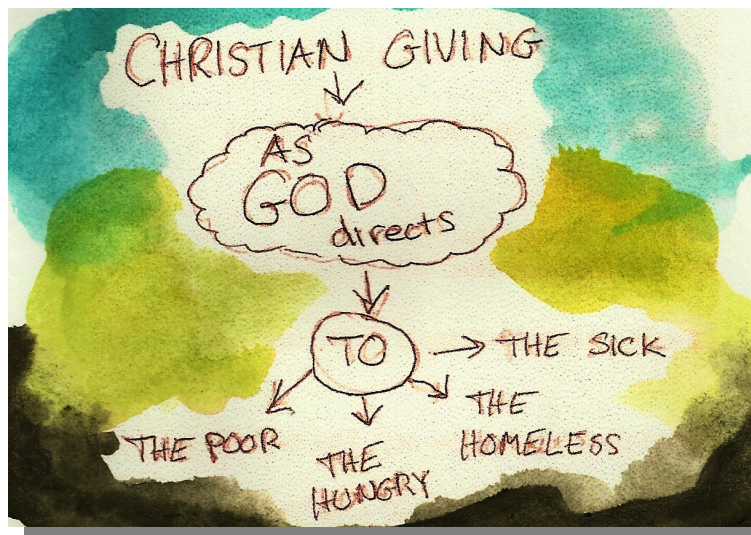
8 And if ye offer the blind for sacrifice, is it not evil? and if ye offer the lame and sick, is it not evil? offer it now unto thy governor; will he be pleased with thee, or accept thy person? saith the LORD of hosts. (Malachi 1:7-8)

You see the priest of that day were making corrupt offerings (tithes). Notice the Bible says they were offering polluted bread and blind and lame animals. This was how they were "robbing God", this was what God was correcting them about!

We certainly need to ask ourselves, is this God speaking to new covenant Christians about giving money to one another? Why should the errors of Levitical priests in the old covenant be applied like law to new covenant Christians of today? It makes no sense to me!

Some may say that this is the law of God and must be done....but look realistically at the demands of the Jewish law. Are we truly following all of it? The laws of God demand that rams and goats and bullocks be tithes. The law demands that these items be offered to God in a specifically built temple in Jerusalem, and handled only by a descendant of Levi. Jesus stated that when someone wants to follow the law one is a debtor to follow all the law and this is certainly a case when legalizing tithe.

Now I will say this--there is a correct spirit involved in Christian tithe. There is meant to be a spirit of giving among believers. We ought to give to the poor and the needy and the homeless. We ought to give to help other believers and to spread the Gospel. Giving has an important place among Christians, but there is no Biblical connection to the old covenant tithe. Giving ought to be lead by God as all things are meant to be among us.



### Question #3.

What did Jesus say about tithe? Well if tithe was going to be a very important rule in His new covenant I would think He would have something to say about it...

Lu 11:42\* But woe unto you, Pharisees! for ye **tithe** mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.

There are two verses that Jesus Himself spoke, which use the word tithe. This one clearly is speaking to the Pharisees, the old covenant rulers of that day. And Jesus does not seem very happy with them, that they are proud of the fact that they pay tithe, and have completely missed the more important matter of God's love.



11\* The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican.

12\* I fast twice in the week, I give tithes of all that I possess.

13\* And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner.

14\* I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.

Again this is Jesus speaking in a parable, and in it the "bad guy" is the Pharisee who is proud to pay tithe. And even though he pays tithe, Jesus says he is not justified before God. The Pharisee is sure that since he has paid his tithe and made all the correct offerings, his sin is forgiven and he is justified before God. But Jesus disagrees with this. One of the messages of this parable is that Jesus is about to bring a new offering for sin, a way to be saved by repentance and faith. the offering of animals and crops in the temple is no longer going to work! (And it might be interesting to note that shortly after the death and resurrection of Jesus the Jewish temple was destroyed and has not been rebuilt to this day. Perhaps a message from God about how He is forgiving sin in our day and age!)



#### Question#4.

The other new testament mention of tithe is found in Hebrews chapter 7 (which I suggest you study in complete context)

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 7:8\* 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.

But once again if we look at these verses, this is the new testament talking about the old testament. And once again the Bible is saying that the tithes are collected by the Levites, the old covenant priesthood (which was still in existence at the time). Let's think; does the new testament make any mention of a Christian church paying tithe? Is there any quote that says "the church at Corinth paid it's tithe" or "the Ephesians collected tithes on Sunday"? Is there any reference that says; "the pastor at Antioch received the tithe"? We can find no reference to new testament Christians dealing with tithes.

Please note that the Levitical priesthood is changed in the new testament, the bible says so in the very next few verses.....

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.

The new covenant priesthood is in ALL believers (see 1Peter 2:5, 2:9) and the new High Priest is Jesus. Which leaves us with one last verse which we have not yet studied...

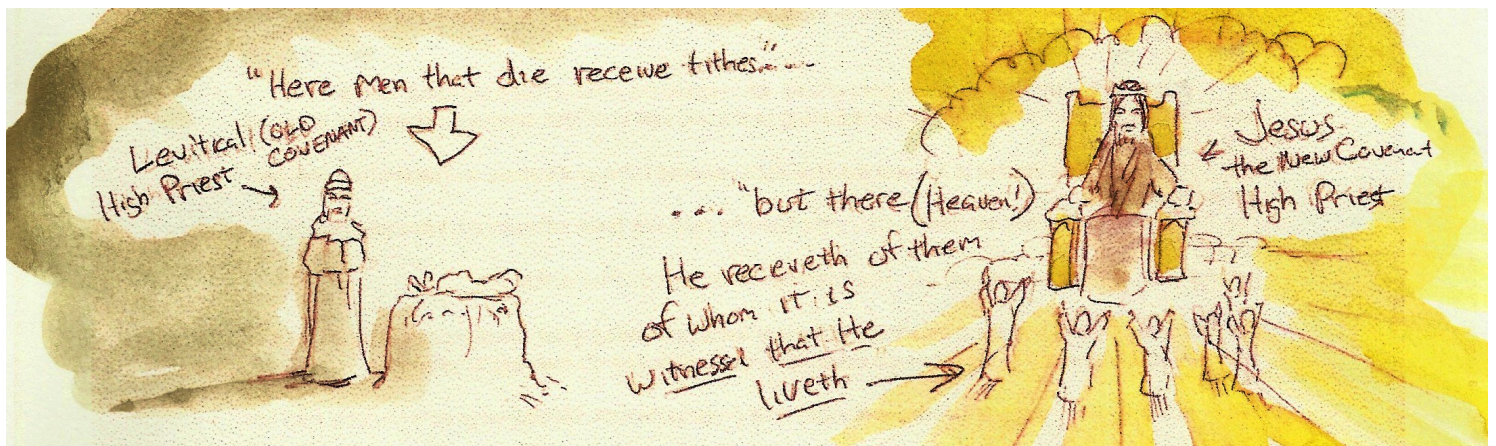
Heb 7:8\* And here men that die receive **tithes**; but there he receiveth them, of whom it is witnessed that he liveth.

I believe this is the new covenant "tithe". That is to say this is the new covenant change in tithe. The new covenant overwrites the old covenant. It makes specific changes to the old covenant. There is a new priesthood, there is a new temple (the believer), there is a new offering (Jesus)...and I believe there is a new tithe. This verse says it quite succinctly....

"Here men that die receive tithes"--this is referring to the Levitical priests, the old covenant tithe, which is being changed--to what?...

"..but there he receiveth them, of whom it is witnessed that he liveth."

What does this mean? I believe the Bible is saying "there" (in Heaven)... "He".. (Jesus the new High Priest)... "receiveth them, of whom it is witnessed that he liveth." ....Jesus receives souls. He receives, as High Priest of the new covenant a "spiritual tithe" of souls! Therefore, as His priests in the earth, our new covenant tithe is Gospel witnessing!



So very much of the new testament resounds with this concept! Study the actions and teachings of Jesus and the actions and teaching of the first Christians as the Bible records. Spreading the Gospel was their first priority! They called themselves witnesses of Christ. It was clearly their principle ministry and involved every believer.

The new covenant tithe is Gospel witnessing!