

Department: Controversial Issues  
Article: God's Design and Use of the Tithe (Part 1)  
Date: March 20, 2002

We have been asked to post an article on tithing. It is purposed this will clarify your desire to understand God's purpose in the relevance and function of the tithe.

Question: Is the tithe required by God of believers today? Yes it is! It is God's appointed means to provide for those who devote their lives to the spiritual welfare of others.

A man labors for a corporation. He expects to be paid while he is in its employment—knowing that this is dependent upon His performing the work required of him. Simple enough!

A farmer works long hours to feed and care for his dairy cattle, in order that they may produce a quality of milk which is acceptable to the dairy processing plant for processing and distribution to the public. The farmer is entitled to a fair return for his labor in order that he may feed, clothe, and house his family and continue to finance his dairy operation.

The minister of the gospel of Christ, in laboring to feed his flock, is entitled to have his family's material needs met from the time (labor) required in preparing and preaching the gospel and in the other duties of tending to the flock which God has appointed unto him. The tithe is the means the Lord of the Harvest has established to support His laborers in the harvest fields.

The tithe is clearly ordained of God as the means of caring for those (and their families) who are shepherds of His flock. It is His church, His flock. He is the Chief Shepherd. The tithe was established by Him, and has a present God ordained purpose.

### **The Background of the Tithe**

Under the Old Testament dispensation, the tenth of what the land produced, and the tenth of the increase of the herds and flocks, belonged to the Lord—by Divine decree. It may be looked upon as a ground-rent, designed and imposed by God, under the Mosaic Law, to provide for the Levites in their service of the religion of Jehovah.

**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**. . . . And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy unto the Lord. (Leviticus 27:30,32)

This commandment was repeated under the Palestinian Covenant.

You shall truly tithe all the increase of your seed, that the field brings forth year by year. And you shall eat before the Lord your God, in the

place which He shall choose to place His name there, the tithe of your grain, of your wine, and of your oil, and the firstlings of your herds and of your flocks, that you may learn to fear the Lord your God always. (Deuteronomy 14:22-3)

The giving of a tithe was not initiated with the people of the Exodus (under the Covenant of Sinai), but was spoken of before the giving of the law. It is recorded in Genesis that Abraham gave a tithe of all that was recovered of the goods that were taken by the invading kings of Mesopotamia. That Abraham's nephew Lot was taken captive, along with his goods, aroused Abraham to come to the aid of the five kings of the vale of Siddim. Following Abraham's return from his expedition, the king of Sodom comes out to acknowledge his indebtedness to Abraham, in the valley of Shaveh. In close proximity to this it appears that this is where Abraham was met by Melchizedek, priest of God, who blesses Abraham in the name of the most high God. Abraham then gave him a tenth of everything.

Why did Abraham give a tenth to Melchizedek? Why a tenth and not some other proportion? Obviously it was intended to show his gratitude to God for his gracious intervention in the situation in granting him victory over the invading kings. It also was an acknowledgement of the provision of God and His covenant with him (Abraham).

And I will make of thee a great nation, and I will bless thee, and make Thy name great; and thou shalt be a blessing. (Genesis 12:2)

It is held by some writers that tithing was being practiced by those who lived to serve the Lord. (The argument is made from the revelation of the offerings brought to the Lord by Cain and Abel, wherein Abel's was accepted and Cain's was not. Where would they have gotten the idea of bringing an offering to the Lord? Why would the Lord hold Cain's offering as unacceptable if he had not been given instructions as to what is an acceptable approach to the Lord? The idea is advanced that the Lord must have given Adam such instructions as a means of teaching them man's dependence on the Lord, what was an acceptable approach to the Him, as well as the importance of giving.) While this may well be the case, we can say that here we have an instance of Abraham giving a tenth to Melchizedek, over 500 years **before the law of tithing was commanded** by God through Moses in the Mosaic Covenant.

In the Genesis account of Jacob's life, we learn that Jacob committed himself to giving a tenth of his increase to the Lord:

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God; And this stone, which I have set for a pillar, shall be God's house; and of all that Thou shalt give me I will surely give the tenth unto Thee. (Genesis 28:15)

It is in the nature of God to give. God is a great Giver. God wants His children to be imitators of Him in giving. Under the Mosaic law, tithing served three principal functions:

First, it was a reminder to man of God's ownership of everything, and man's necessary dependence upon Him for everything.

Second, it provided for the care of the Levites and their families. It served also to help provide for the priests.

Third, it was a means of sowing that triggered the law of sowing and reaping—which enabled God to bless the lives of those who obeyed that Divine law from a heart that honored Him. It served to teach that one is more blessed in giving than in receiving.

Centuries later, Israel was upbraided by the Lord through the prophet Malachi because of the withholding of the tithe from those to whom it was due. Consider these words:

Will a man rob God? Yet you have robbed Me. But you say, How have we robbed Thee? In the tithes and offerings. Ye are cursed with a curse; for you have robbed Me, even this whole nation. Bring all the tithes into the storehouse, that there may be food in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open for you the windows of heaven, and pour out for you a blessing until there is not room for it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast its fruit before the time in the field, saith the Lord of hosts. (Malachi 3:8-11)

What had been taking place which drew this strong response from God Almighty? Malachi tells us what was being done in violation of the commandments of God.

A son honors his father, and a servant his master; if, then, I be a Father, where is My honor? And if I be a Master, where is My fear? saith the Lord of hosts unto you, O priests, that despise My name. And you say, In what way have we despised Thy name: You offer polluted bread upon My altar; and you say, In what way have we polluted Thee? In that you say, The table of the Lord is contemptible. And if you offer the blind for sacrifice, is it not evil? And if you offer the lame and sick, is it not evil? Offer it now unto your governor; will he be pleased with you, or accept your person? saith the Lord of hosts....I have no pleasure in you, saith the Lord of hosts, neither will I accept an offering at your hand.....You have said also, what a weariness it is! And you have sniffed at it, saith the Lord of hosts; and you brought that which was torn, and the lame, and the sick; this you brought (as) an offering. Should I accept this of your hand?

saith the Lord. But cursed be the deceiver, who has in his flock a male, and voweth, and sacrifices unto the Lord a corrupt thing; for I am a great King, saith the Lord of hosts, and My name is terrible (brings dread) among the nations. (Malachi 1:6-8,10b,13-4)

Why was this happening? That which was being offered in sacrifice was often a blemished offering. No animal that had any kind of visible defect could be offered in sacrifice. It was an abomination to do so. The table was not that of the shewbread, for the shewbread was not offered at the altar. The polluted bread refers to sacrificial flesh to be placed on the altar of sacrifice and which was from blemished animals. They were bringing to the altar the sickly, the lame, the blind, the diseased—those which were unfit for sacrifices. (See Leviticus 22:20ff) Such were not permitted as they violated the altar and showed irreverence for the Almighty. This was a wicked thing to do.

So why were these being offered? To do this shows they did not fear God: His majesty, His greatness, His holiness or the wisdom of His requirements of them. They were not reverencing Him for Who He is and thus did not show Him respect and honor as their Creator, and the One Who supplied the air they breathe, the water they did drink, the food they ate; Who gave them what was needed for housing and clothing and condescended to have fellowship with them, even called them His people. Instead of loving Him they were contemptuous of Him.

Their actions reflect the attitude: “We are doing the best we can. We are doing what you have asked. They can survive off of what we give them. They are getting food. What difference does it make what the outward appearance of what we give them? We are taking care of them.” They don’t seem to recognize their sin in this. Even the heathen would not think to do this to their gods. They were careful in what they offered to them.

The Lord tells them: Would you think to give such things to your governor! Do you think he would accept such as you are presenting to Me? God will no longer accept these things either! Their attitude toward Him is wicked.

Let us summarize: Tithing was instituted by God in that a tenth of everything that was produced by the land, a tenth of the fruit of the tree, a tenth of the additions to the herds and flocks **belonged to God**—by Divine decree. It was an evil thing to withhold that which He required. While the giving is very important, God looks at the heart and it is what is given from the heart that truly honors God. Jesus upbraided the rebels of His day with these words:

You hypocrites, well did Isaiah prophesy of you, saying, This people draw near unto Me with their mouth, and honor Me with their lips, but their heart is far from Me. But in vain they do worship Me, teaching for doctrines the commandments of men. (Matthew 15:7-9)

## To Whom Was The Tithe Given

The tithes that were collected in the land of Israel were to be given to the tribe of Levi. When Israel came into the promised land, this tribe was given no inheritance of land—that is no amount comparable to the other tribes. They were given 48 cities to live in (Numbers 35:1-8), each surrounded by a pasturage. The reason for this is that their primary duty was to assist the priests and serve the congregation. They held the responsibility “for the care of the courts and chambers of the sanctuary, the cleansing of the sacred vessels, the preparation of the cereal offerings, and the service of praise.” (Interpreter’s Dictionary Of The Bible) They were not given possession of much land because they were not to be farmers, shepherders, cattle ranchers with flocks of cattle; but they were to be the ones who took care of the temple, the offerings of sacrifices, and they also served a teaching function as interpreters of the law.

And the Lord spoke unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them; I am thy part and thine inheritance among the children of Israel. **And, behold, I have given the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.** Neither must the children of Israel hence forth come near the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute forever throughout your generations, that among the children of Israel they have no inheritance. 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. (Numbers 18:20-4)

J. P. Lange wrote:

The tithes that the Levites receive must in turn be regarded as if they were their natural acquisition in fruits of the land...what they receive must be assured to them as much as if it were the yield of a harvest field belonging to them. (Lange’s Commentary On the Holy Scriptures)

The tithes were given to the Levites for their support. The priests relied on the sacrificial offerings, principally the cereal offerings for their income, for this was the offering that most frequently went to the priests. But the Levites were also required to give a tithe, of that which they received for their service of the tabernacle, to the priests.

And the Lord spoke unto Moses, saying, Thus speak unto the Levites, and say unto them, When you take of the children of Israel the tithes which I have given you from them for your inheritance, then **you**

**shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.** And this your heave offering shall be reckoned unto you, as though it were the grain of the threshing floor, and as the fullness of the wine press. Thus you also shall offer an heave offering unto the Lord of all your tithes, which you receive of the children of Israel, **and you shall give thereof the Lord's heave offering to Aaron, the priest.** Out of all your gifts you shall offer every heave offering of the Lord, of all the best thereof, even the hallowed part thereof out of it.  
(Numbers 18:25-29)

Understand God's purpose in this. He was providing the means of support for those who took care of the spiritual needs of the congregation, and He was teaching them to give as a way of life. They must not withhold what God had set apart for the support of others. This would served as a constant reminder of the One Who provided it all in the first place and aid them in their recognition that His commandments and statutes were to be held in high esteem. (There was a third tithe in Israel's history which is covered in Deuteronomy 14, verses 28-9. We will not go into its use at this time.)

This completes our basic groundwork for the application of the use of the tithe in the New Testament Dispensation.

.....more next time