

February 2001

Frank W. Nelte

## **THE DOCTRINE OF TITHING**

At various times people have asked me about the doctrine of tithing. My approach with this, as with all other teachings, has always been to start out with the premise that what I had been taught in the Church is correct UNLESS it can be clearly demonstrated from the Bible to be in error or in need of correction in some way. While I try to be open to the possibility that our past understanding on any doctrine may have been in error, I nevertheless start out with the desire to want to prove the things I had been taught to be true. I NEVER start out with A DESIRE TO CHANGE SOMETHING. In most cases where it has become clear to me that our past understanding was in some way incorrect, it has taken me a period of time to digest this fact and to reconcile myself to it and to then change where necessary.

As far as tithing is concerned, people have asked me about this subject as long as five and six years ago. I have thus far never written an article on this subject, though I have at times given brief replies, basically upholding the teaching as it was taught during Mr. Herbert W. Armstrong's time.

Tithing is certainly a teaching of the Bible. It is THE APPLICATION of this teaching that I want to now examine more carefully. So let's see what the Bible tells us about tithing.

### **NO VESTED INTERESTS INVOLVED**

First let me make quite clear where I am coming from.

It is my desire to understand exactly what is GOD'S MIND AND GOD'S INTENTION with this teaching. Irrespective of what I say about this subject, I have nothing to gain personally one way or the other. Whether you tithe or whether you don't does not in any way affect me or my financial circumstances, neither directly (as money received) nor indirectly (as in the form of a salary or wage or expenses paid). Nor do I in any way have the financial concerns of ANY Church organization influencing me in even the remotest way. It simply is of no concern to me whether you tithe to one organization as opposed to another. And IF it became clear to me that the Bible does not really require us to tithe today, THEN I would have no hesitation in saying so.

I myself have never at any time accepted ANY money, let alone their tithe, from any of God's people (I mean in the form of cash; I am not referring to the salary which I was paid by the Church until 1994, which obviously came from the tithes of God's people). I have been very careful in NEVER accepting financial advantages from God's people. On the rare occasions when people gave me some money back in the 80's, I always sent it to the Regional Office and requested them to send a receipt directly to the person involved. This usually resulted in a certain amount of unintentional embarrassment for the person involved. On the few occasions since leaving the Worldwide Church of God where people have sent me money, I have returned it to them with a brief explanation that I don't accept money from God's people. On one occasion a Church member phoned me and requested my bank account number on behalf of a third party who intended to deposit some money directly and anonymously into my account, since I was no longer being paid by the Worldwide Church of God. It goes without saying that I refused this offer point-blank and did not divulge my banking details.

What has been of concern to me concerning the questions about tithing has been the attitude and the motivation of some of the people involved. The whole motivation of some people has been to look for ways of justifying doing away with tithing altogether. Anything that seems to hold out any glimmer of

support for their position they latch on to; anything that challenges or contradicts their position is either ignored or argued against. Others, as I myself have done in the past, have approached this subject from exactly the opposite point of view ... focussing on only those things that seem to support the tithing system we have inherited, while ignoring genuine questions. To arrive at the truth we have to approach this subject without any bias one way or the other. Our motivation for examining this subject has a great influence on the decisions we arrive at; therefore we have to start with the right motivation before we can proceed with examining this question.

I myself have no vested interest of any kind in the answers to the questions about tithing!

### THE CHURCH'S TRADITIONAL TEACHING

When I came into the Worldwide Church of God in the 1960's the Church had the following teachings regarding financial obligations towards God:

A) God requires us to pay our FIRST TITHE to the Church for the work of the Church.

B) God requires us to save a SECOND TITHE for observing His annual Feasts.

C) Every 3rd and every 6th year in a 7-year cycle God requires us to pay another full tithe, the THIRD TITHE, to the Church so that the Church can use this money to support the needy within the Church.

D) The Church had ruled that members were to pay the Church A TITHE OF THEIR SECOND TITHE so that the Church could pay for Feast of Tabernacles expenses from this money, in addition to using some of it to help needy Church members to attend the Feast.

E) In addition Church members were expected to set aside every year an unspecified amount as "HOLY DAY OFFERINGS" for the seven annual Holy Days.

F) Appeals for the "BUILDING FUND" and appeals in the monthly "CO-WORKER LETTERS" were voluntary and in addition to the above requirements. While responding to these additional requests for money was explained as being voluntary, they nonetheless represented a certain amount of emotional pressure to make additional contributions. The effectiveness of "Co-Worker Letters" was always assessed from the perspective of HOW MUCH MONEY they managed to elicit from the mailing list.

[Comment: If you get the impression that I disliked "Co-Worker Letters", then you are quite correct! I disliked INTENSELY the obvious motivation behind those letters in trying to get more money out of people, and the very first thing I always did upon receiving my "Co-Worker Letter" was to tear up or else throw away the enclosed return envelope intended to "make sending a VOLUNTARY donation as easy as possible". This I already did while I was still a student at AC, years before becoming a minister. My own approach towards taking money from God's people (or rather NOT taking money from people!) as stated above should help to explain my utter aversion for the motivation behind "Co-Worker Letters"!]

These teachings by the Church are basically a reflection of how the Jewish historian Flavius Josephus explained the tithing system. Here is a quotation from Chapter 8 of "Antiquities of the Jews", titled "The Polity Settled by Moses; And How He Disappeared From Among Mankind". This is found on pages 293-294 of "The Life and Works of Flavius Josephus" by William Whiston, Translator (this work has a total of 2118 pages). The subsection is listed as "point #22".

"22. Besides THOSE TWO TITHES, which I have already said you are to pay every year, THE ONE FOR THE LEVITES, THE OTHER FOR THE FESTIVALS, you are to bring EVERY THIRD

YEAR A THIRD TITHE to be distributed to those that want; to women also that are widows, and to children that are orphans. But as to the ripe fruits, let them carry THAT WHICH IS RIPE FIRST of all into the temple; and when they have blessed God for that land which bare them, and which he had given them for a possession, when they have also offered those sacrifices which the law has commanded them to bring, let them give THE FIRST-FRUITS to the priests. But when any one hath done this, and hath brought THE TITHE OF ALL THAT HE HATH, together with those first-fruits that are for the Levites, and for the festivals, and when he is about to go home, let him stand before the holy house, and return thanks to God, that he hath delivered them from the injurious treatment they had in Egypt, and hath given them a good land, and a large, and lets them enjoy the fruits thereof; and when HE HATH OPENLY TESTIFIED that he hath fully paid the tithes [and other dues] according to the laws of Moses, let him entreat God that he will be ever merciful and gracious to him, and continue so to be to all the Hebrews, both by preserving the good things which he hath already given them, and by adding what it is still in his power to bestow upon them."

While we cannot assume that Josephus' understanding of the tithing laws was necessarily correct, we see in this quotation that the Jews of 2000 years ago did understand the Old Testament to refer to three different tithes. And that understanding was accepted by the Church during Mr. Armstrong's time. We also see in this quotation the origin of the Church's approach that members SHOULD EXPECT "additional blessings" from God at the end of (or even during) a third tithe year! The only biblical verse in this regard to "special blessings" is Deuteronomy 26:15, which does not actually focus on "please bless ME NOW", but on blessing the nation as a whole. (Later we'll look at this verse.) Later we'll also look at what Jesus Christ said about the Pharisees (and Josephus himself was a prominent Pharisee) "binding heavy burdens" on the people.

Thus, in summary, the situation looked as follows:

- 1) EVERY YEAR Church members were required to set aside 20% of their incomes. Of this total 11% was sent to the Church (10% as first tithe, and 1% as a tithe of the second tithe), and 9% was set aside for financing the observance of the Feasts. The amount set aside for "Holy Day Offerings" was on top of this 20%.
- 2) TWO YEARS OUT OF EVERY SEVEN YEARS Church members were required to set aside 30% of their incomes plus the additional amount for "Holy Day Offerings". Of this total 21% was sent to the Church (10% as first tithe, 10% as third tithe, and 1% as tithe of the second tithe), and 9% was set aside for financing the observance of the Feasts.
- 3) IN EXTREME CIRCUMSTANCES (e.g. where taxation approached or even exceeded 50% of gross income, as in some Scandinavian countries back in the 60's) it was explained that it would be permissible to tithe on net income after taxation (but before pension and other compulsory deductions). But otherwise it was taught that God expects us to tithe on gross income (i.e. we pay God before we pay Caesar).
- 4) The level of taxation and other compulsory deductions all Church members faced was obviously not the Church's responsibility and this should not really affect how biblical teachings are applied by God's people. However, in actual practice, a very large portion of people in the Church had available to them for actual living expenses (i.e. to pay for housing, food, clothing, education, transport, insurance, medical expenses, entertainment, etc.) considerably less than 50% of what they "OFFICIALLY" earned as their gross income ... and in countries with high rates of taxation some members of the Church had no more than 25% or 30% of their gross incomes available to actually live on. I can't help but think of what happened during the time of King Solomon, who, amongst a whole lot of other goods, received 666 talents of gold every year (see 1.Kings 10:14) ... but at the expense of putting a heavy and grievous yoke

upon his own people (see 1.Kings 12:4) ... did Solomon perhaps expect his own nation to make do with only 30% or 40% of what they actually produced, while taking as much as possible from them? As I said, taxation and other deductions are not really the Church's fault, but they DO impact on what people have left for living on after fulfilling their financial obligations to the Church. And it is certainly extremely hard to say: "You pay us what you owe God first, and IF after that the government takes so much more from you that you have hardly anything left to live on, then that is not our problem. YOU are supposed to live by faith."

Before we look at how these teachings were applied, let's briefly review the purpose for which God instituted tithing.

### THE PURPOSE OF FIRST TITHE

Later we'll look in more detail at all these tithes. But at this stage it might be helpful to recognize that God gave the "first tithe", which was holy to Him (see Lev. 27:30), to the tribe of Levi for a specific purpose. It was God's intention that the whole tribe of Levi would be involved in performing religious duties by assisting the priesthood (the Levites of the family of Aaron) and also by instructing the nation as a whole in religious matters.

To ensure that the tribe of Levi would not be distracted away from these primary functions, God intended the first tithe from the whole nation to ensure a good and reasonable income for the Levites. It was not God's intention that the Levites be poor or inadequately provided for.

If the Levites had received a tithe from the other 11 tribes, and if they then in turn had tithed to the priesthood (or to the high priest), it would have meant that, speaking in average terms, the Levites would have had: 90% (since they gave 10% to the high priest) of 10% (of each tribe) multiplied by 11 tribes. In very general terms this would have ensured for the Levites an income almost identical to the average income of all the other Israelites. That's assuming that everyone in the whole nation would tithe faithfully, an assumption that is highly questionable when evaluated against the historical record of Israel's conduct and relationship with God.

The point is this: God intended the Levites to have a fair and reasonable income, certainly equal to that of the average person in the nation. The same principle would hold true for the ministry of the Church today: God would want the ministry to also have a fair and reasonable income, certainly equal to the income of the average person in the Church. "The labourer is worthy of his hire" (Luke 10:7), and the full-time ministry should not be so lowly paid that their lives are a constant financial struggle.

So a fair and reasonable remuneration for the ministry is something I whole-heartedly support, and with everything I will say about tithing, I don't in any way intend to question that the ministry should indeed be paid a good and fair income. I don't want to convey the idea that I am somehow against adequate and fair salaries for the ministry. I am not against that at all.

Now let's continue by looking at how the teachings of the Church, as enumerated above, were applied.

### THE APPLICATION OF THESE TEACHINGS

As far as tithing was concerned, THE PAID MINISTRY OF THE CHURCH were certainly expected to also pay a full FIRST TITHE.

BUT ministers on the Church's payroll did NOT SAVE SECOND TITHE! The reasoning behind this decision was rather specious! The reasoning was not biblically sound at all! Here are the facts.

Deuteronomy 14:23-27 speaks about this second tithe.

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. (Deuteronomy 14:23 AV)

Verses 25-27 read as follows:

Then shalt thou turn [it] into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And THE LEVITE THAT [IS] WITHIN THY GATES; thou shalt not forsake him; FOR (i.e. BECAUSE!) HE HATH NO PART NOR INHERITANCE WITH THEE. (Deuteronomy 14:25-27 AV)

[Comment: By "corn" in this paper I always mean "grain", as does the KJV of the Bible.]

Verse 27 was INTERPRETED to mean that ministers don't have to save a second tithe. Instead, it was reasoned that ministers should keep the Feast with a portion of the second tithe that was saved by the unordained membership. However, this interpretation is both SELFISH for the ministry, and also totally unjustified!

There is a similar instruction regarding second tithe in Deuteronomy chapter 12.

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: And ye shall rejoice before the LORD your God, ye, and your sons, and your daughters, and your menservants, and your maidservants, AND THE LEVITE that [is] within your gates; FORASMUCH AS HE HATH NO PART NOR INHERITANCE WITH YOU. (Deuteronomy 12:11-12 AV)

Let's understand the slight differences in these two passages.

1) Where Deut. 12:12 spells out "you + your sons + your daughters + your menservants + your maidservants AND THE LEVITE ...", in Deut. 14:26-27 this is summarized as "you + your household AND THE LEVITE ...". In both accounts the Levite is THE LAST ONE to be considered, implying that THE OTHER NEEDS ARE MET FIRST.

2) Where Deut. 12:11 simply states, amongst "burnt offerings + sacrifices + heave offerings", that they were to bring their "TITHES" in the context of rejoicing before God, Deut. 14:23 spells this out to be "THE TITHE of your corn + of your wine + of your oil + THE FIRSTLINGS of your herds and of your flocks". In other words, THE PLURAL "tithes" in Deut. 12:11 is NOT a reference to "first tithe plus second tithe plus third tithe"! It really is a reference to THE TITHE of your corn (one particular crop) and THE TITHE of your wine (another specific crop) and THE TITHE of your oil (based on another specific crop), collectively referred to as "your TITHES".

Collectively these "tithes" meant that you had available to you at the Feast MEAT (i.e. from the firstlings you took along) and BREAD (i.e. from the corn and oil you took along) and WINE, the basic components for any "FEASTING" in biblical times. Consequently, if you had turned this "second tithe" into money (see Deut. 14:24-25), THEN, when you got to the feastsite, you were to use that money for buying MEAT (i.e. for oxen or sheep, verse 26) and WINE and STRONG DRINK ... that you would also buy BREAD, the staple of the diet, is assumed. So you would end up with exactly the same type of feasting, whether you took your own produce along to the feastsite or whether you took along the money.

Verses 17-19 in Deuteronomy 12 again focus on second tithe.

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: But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, THOU, and THY SON, and THY DAUGHTER, and THY MANSERVANT, and THY MAIDSERVANT, and THE LEVITE that [is] within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto. Take heed to thyself that thou FORSAKE NOT THE LEVITE as long as thou livest upon the earth. (Deuteronomy 12:17-19 AV)

Again the Levite is listed last, but with an admonition that you don't forget him when you are rejoicing with your blessings at the Feast (it is easy to forget the last one in a line).

Now understand the following:

In these sections of Scripture God was addressing ordinary people who DID have an income (i.e. they had in the course of the year produced corn and wine and oil, as well as perhaps some "firstling" animals) and God told these people to make provisions for POOR Levites who had "no inheritance" (and thus would not have had any DIRECT income in the form of corn or wine or oil or firstlings). And while "the first tithe" which the tribe of Levi was supposed to receive from the rest of the nation would hopefully have ensured a reasonable income for most Levites, there was always the possibility, even the likelihood (?), that SOME Levites would be struggling to have enough ... not all the Israelites who were supposed to tithe to the Levites were wealthy either. It is unlikely that EVERYONE IN THE NATION had their own "firstling animals" every year. THE REASON for giving consideration to "the Levite" does NOT seem to be because he had a certain social standing or because "he was ordained by God". The real reason God Himself gives us in this section is because the Levite God had in mind with this instruction HAD NO DIRECT INCOME TO SPEAK OF ... he had no land which could have produced corn and wine and oil and firstling animals. THEREFORE God instructed ordinary lay members to at their own discretion (and NOT in some regimented way with a fixed percentage going to these Levites!) share some of their second tithe with such needy Levites. The intent of this instruction was that you would provide SOME FREE MEALS at the Feast for such needy Levites.

THAT'S A FAR CRY FROM WHAT WE PRACTISED IN THE WORLDWIDE CHURCH OF GOD!

GOD'S INTENTION with the statement in Deuteronomy 14:27 was to instruct people who were possibly financially better off than the local Levite (i.e. "the Levite WITHIN YOUR GATES") to share some of their second tithe blessings with such "less-well-off" local Levites. This admonition from God was not really directed at those Israelites who themselves were struggling to make ends meet ... families where the man worked as a lowly-paid labourer for someone else.

In this present age not having to save one's own second tithe is nothing more than "A PROFESSIONAL

PERK" for the ministry! It is a way of "lightening the load for the minister" ... but at the expense of the ordinary membership. And this is UNBIBLICAL!

Today THE VAST MAJORITY OF LAY MEMBERS don't have any more monthly or annual income than the ministry. While it is correct to say that the majority of the ministry were never very highly paid by the Church, it is also correct to say that a large segment of virtually every congregation had even less of an annual income than their paid pastor. Yet it was expected that they should all save their own second tithe, while he did not have to do this.

As far as the paid ministry of the Church in this age (i.e. during Mr. Armstrong's time) was concerned: THERE WERE NO "POOR" LEVITES who could not have saved their own second tithe in order to observe the Feasts ... because they (we) all received regular monthly paychecks.

But the lay membership was commanded by the Church to save their full second tithe, and to then send a tithe of this second tithe to the Church. THE PRIMARY PURPOSE for this "tithe of the tithe" was to provide A SECOND TITHE ALLOWANCE FOR THE MINISTRY, who did not save their own second tithe ... even though their annual incomes in most cases exceeded the annual incomes of the majority of the people in their congregations. And Deuteronomy 14:27 and 12:12 were the Scriptures used to justify this practice.

Understand this!

It was only AFTER these "second tithe allowances for the ministry" had been met that the remainder of this "tithe of the tithe" was allocated to "festival expenses" (hiring meeting halls, expenses for flowers and other decorations, etc.). And if THEN there was still some money left over ... THEN that was allocated to "needy members who had applied to the Church for festival assistance". But it was always a very small portion of "the tithe of the tithe" received by the Church that actually ended up going back to helping needy members keep the Feast. Yet when this "tithe of the tithe" was explained to the lay membership the emphasis was ALWAYS placed on this money helping needy members and paying for the Feast expenses ... and no mention would be made of the fact that THE GREATEST PART of this money was for the ministry who did not save their own second tithe.

There is a clear parallel in the world. There are many organizations (though this is certainly not true for all) which appeal to the public for money "to feed the starving people in Africa", etc. But when these organizations are carefully scrutinized, it often turns out that for every \$1,00 donated to them between 80 and 90 cents are used as "administrative costs" ... to pay the people collecting these donations. And only between 10 and 20 cents in every dollar actually end up being used for the purpose for which it was donated ... to feed some starving people somewhere. The percentage of "the tithe of the tithe" that ended up going back to "needy members" so they could keep the Feast is very similar to this kind of percentage achieved by "charitable organizations".

**THERE IS NO BIBLICAL JUSTIFICATION FOR A PAID MINISTRY WITH THEIR REGULAR MONTHLY PAYCHECKS NOT SAVING THEIR OWN SECOND TITHE TO KEEP THE FEASTS OF GOD!**

Next, there is really no reason why regular feast expenses (like the hire of halls, pianos, cost of flowers and other decorations, etc.) should not be paid for from "the first tithe" that members have sent in to the Church office. There is no reason why ANY expenses incurred by the Church should not be paid from "the first tithe" the Church has received. (We'll look at third tithe a little later.)

Understand this!

During Mr. Armstrong's time the Church always looked for ways to have THE MAXIMUM AMOUNT POSSIBLE available for the radio broadcast (later the TV program) and for printing the PLAIN TRUTH Magazine and all the Church's other literature. This was termed "the first commission", and it was reasoned that first tithe had to go towards fulfilling this first commission. The fact that when God instituted tithing at the time of Moses its use was not limited to "the first commission" was ignored. So first tithe was used by the Church to pay the salaries for the ministry and to pay for the halls for Sabbath services ... BUT it shouldn't (supposedly) be used for the minister's second tithe allowance and it shouldn't be used for halls that were used for the observance of the Feast. If the ministry was saving their own second tithe as they ought to, then OBVIOUSLY their second tithe would have come from what people sent in as FIRST tithe (since their whole salaries came from this first tithe people sent in).

THE MOTIVATION for instituting "the tithe of the tithe" was so that the Church would have MORE MONEY AVAILABLE. And it was reasoned that "this wouldn't really hurt the membership financially". Since the members were supposed to save a full second tithe of their total annual income for observing (mainly) the Feast of Tabernacles, therefore most would have more money than they needed for this 8-day festival (except in the very early years of the Church when many people could only afford to camp in a tent for the whole Feast) and so they could easily spare 10% of this without that diminishing their ability to enjoy the Feast.

**BUT THIS WRONG MOTIVATION GOES FURTHER!**

It was taught that IF you have any second tithe left over after returning home from the Feast of Tabernacles, THEN YOU ARE SUPPOSED TO TURN SUCH EXCESS SECOND TITHE IN TO THE CHURCH! The reasoning behind this was: "Look, after the Feast you once again start the whole process of saving a full second tithe for the coming year's feasts, and so YOU HAVE NO NEED FOR THIS EXCESS SECOND TITHE. And therefore that money should also go to the Church."

Understand this!

IT IS THE FIRST TITHE THAT IS HOLY TO GOD! At no point has God asked us to give HIM a second tithe. The second tithe is not "holy"! And NEVER does God ask us to give TO HIM the second tithe or any part of it.

**THERE IS NO JUSTIFICATION ANYWHERE IN THE BIBLE TO CLAIM THAT THE SECOND TITHE THAT IS LEFT OVER AFTER THE FEAST OF TABERNACLES HAS BEEN OBSERVED SHOULD BE "HANDLED IN TO THE CHURCH"!**

It was simply a desire "TO GET MORE" from God's people that prompted this decision by the leadership of the Church. Mr. Armstrong frequently explained to us the difference between "the GET way of life" (the world's way) and "the GIVE way of life" (God's way) ... and demanding that Church members hand in their "excess second tithe" is just another manifestation of the GET way of life implemented, regrettably so, by the Church itself.

Let's understand second tithe correctly.

### UNDERSTANDING SECOND TITHE

God instituted three annual feasts (Unleavened Bread, Pentecost and Tabernacles) and God INTENDED that these three feasts (seven days, one day, and another seven days) be observed as JOYOUS OCCASIONS by His people. To provide for such feasting occasions God instituted the "second tithe", as we saw in Deuteronomy 12:6-7, 11-12, 17-19 and in Deuteronomy 14:22-27.



The intent was to provide abundantly.

So for the Days of Unleavened Bread you might take one firstling of your cattle and one firstling of your sheep or goats ... you couldn't possibly consume more meat than that in 7 days, even if you invited 20 Levites to join you for your meals. You would also take AMPLE corn and oil and wine to provide food and drink for those 7 days, again allowing for perhaps 20 other people joining you for your meals. [If your family clan was really large you might even take an additional animal or two.] But you had to somehow CARRY all of that with you ... no modern means of transport, perhaps on camels or other animals ... and that would have slowed you down considerably, if you had 80 miles or 100 miles to travel to the area of Jerusalem.

For the one day Feast of Pentecost you would take no more than ONE animal to be slaughtered, plus a generous amount of corn and wine and oil to provide for that one day occasion.

And for the Feast of Tabernacles you would take a similar amount to what you had taken for the Days of Unleavened Bread.

ADD to this the amount of food you budgeted for your trips to and from "the place where God had placed His name", and add, occasionally, an animal you intended to give as a burnt offering or as one of the other sacrifices. And add to this the animal or the produce that you had planned as your offering for each of those three feasts in the year. And that about covers what you would take to the three Feasts in the year! If you lived too far away and only took money with you, then you would take sufficient money to provide the equivalent of the above amounts.

AND WHEN YOU WENT HOME AFTER THE FEASTS, YOU ALWAYS TOOK BACK HOME WITH YOU WHATEVER FOOD OR AMOUNTS OF MONEY YOU HAD NOT ACTUALLY USED UP! And you then used such foods or such money for your normal daily life.

But here is something we should understand:

GOD DID NOT INTEND THIS "SECOND TITHE" TO NECESSARILY BE EQUAL TO A FULL 10% OF YOUR TOTAL ANNUAL INCOME!

To see this clearly we need to backtrack and first examine "first tithe" more closely.

### THE INSTRUCTIONS FOR "FIRST TITHE"

The first clear instructions for first tithe are found in the last five verses of the Book of Leviticus, right at the end of all the instructions pertaining to the priests and to the Levites.

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 if a man will at all redeem [ought] of his tithes, he shall add thereto the fifth [part] thereof. 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. HE SHALL NOT SEARCH WHETHER IT BE GOOD OR BAD, NEITHER SHALL HE CHANGE IT: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed. These [are] the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai. (Leviticus 27:30-34 AV)

When God gave these instructions through Moses, NOBODY in the whole nation had any kind of "office

job". EVERYBODY, except those who were servants, depended on the land for an income. So the tithe of the land included everything that could possibly be produced from the land. And the tithe of the herd and of the flock referred to all the animals they had at that point in time. This covered all possible sources of income for the Israelites who had just come out of Egypt.

Notice that this "first tithe" had nothing to do with "FIRSTLING ANIMALS"! It was "the tenth animal produced", irrespective of its state or condition that became the tithe. Firstling animals were in a category of their own. [I'll add a section about "firstlings" at the end of this article.]

In Numbers chapter 18 this is expanded to show that God, to whom this first tithe was holy, had given this first tithe to the Levites, and that God in turn expected the Levites to give a tithe of their income to the High Priest (Aaron). Notice ...

And, behold, I have given the children of Levi ALL THE TENTH IN ISRAEL for an inheritance, for their service which they serve, [even] the service of the tabernacle of the congregation. (Numbers 18:21 AV)

Here God shows that He had given "ALL THE TENTH OF ISRAEL" to the Levites, a reference to the fact that first tithe covers everything we produce or earn. This is also referred to by the Apostle Paul in the Book of Hebrews ...

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: (Hebrews 7:5 AV)

So Paul here confirms that tithing is A COMMANDMENT! And Paul was referring here to nothing other than the FIRST tithe.

As Jesus Christ said, the Pharisees were very meticulous in applying this tithing law to the smallest of possible increases, and Jesus said quite clearly that it was right and proper that they were careful about tithing on every possible source of income. Notice ...

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. (Matthew 23:23 AV)

The first tithe clearly covers everything we earn or produce in the course of a year. To not pay this first tithe amounts to "ROBBING GOD"! As is explained in Malachi ...

Will a man rob God? Yet YE HAVE ROBBED ME. But ye say, Wherein have we robbed thee? IN TITHES and offerings. Ye [are] cursed with a curse: for ye have robbed me, [even] this whole nation. 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]. (Malachi 3:8-10 AV)

The plural "TITHES" in this passage does NOT refer to "first tithe and second tithe and third tithe"! It is a

reference to the FIRST tithes for different forms of produce ... the FIRST TITHE OF CORN, THE FIRST TITHE OF OIL, THE FIRST TITHE OF WINE, THE FIRST TITHE OF THE HERD AND OF THE FLOCK! Collectively these amounted to "ALL THE TITHES" that were to be brought into the storehouse. This Scripture is speaking in terms of produce, not in terms of money. People earned a living off the land, rather than being "paid" by someone.

It is quite clear from the Scriptures that the second tithe and the third tithe were never brought "into the storehouse" ... this was only true for the first tithe. So, to make this quite clear, second tithe and third tithe never have anything to do with "robbing God"!

When the Jews who had returned from the Babylonian captivity in the days of Ezra and Nehemiah entered into a covenant with God, they agreed "to walk in God's law" (Nehemiah 10:29), one aspect of which was explained in verses 37-38 ...

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. 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. (Nehemiah 10:37-38 AV)

This is clearly based on Numbers 18, which explained that the Levites in turn were to tithe to the High Priest Aaron (or his descendants). The expression "the tithes of our ground" in this passage is a reference to "ALL the tenth in Israel" in Numbers 18:21. Nowhere in Nehemiah chapter 10 do second tithe and third tithe ever enter the picture. It is once again speaking EXCLUSIVELY about first tithe, the tithe on which the Levites in turn were to tithe to the priesthood.

So the instructions regarding first tithe are pretty clear. It is to be a tithe of our total annual income.

Now let's continue to look at second tithe again.

### CONTINUING WITH SECOND TITHE

I mentioned that second tithe was NOT intended by God to be a full 10% of our total annual income or increase. Let's notice the following:

In discussing the first tithe, God very clearly and unmistakably refers to "THE TITHE OF YOUR HERD AND YOUR FLOCK" (Leviticus 27:32). But in speaking about second tithe God NEVER refers to "THE TITHE of your herd or flock"! In each case God only refers to "THE FIRSTLINGS of your herd or flock" (Deuteronomy 12:6,17; 14:23).

"Firstlings" are not the same thing as "a tithe". And God showed very clearly that for FIRST tithe it was THE TENTH ANIMAL PRODUCED that God required. It hardly makes sense to claim that SECOND tithe then somehow means ALL the firstlings that were produced! The firstlings were in a category of their own, APART FROM ANY TITHE!

Carefully reading God's instructions should make clear that God did NOT intend second tithe to include A TITHE OF ALL THE ANIMALS that were born each year! You weren't really going to be able to eat more than ONE animal of each type (one of sheep and one of cattle) at a 7-day feast ... especially when vast numbers of other families did exactly the same thing ... each bringing one head of cattle and one

sheep (all "firstlings") to the feastsite. There was NEVER a reason for any ONE family to bring more than ONE head of cattle to a 7-day festival as "food" for that period ... for any family to intend using TWO head of cattle as food for one 7-day festival would have been nothing short of gluttony.

God was with these instructions concerning "second tithe" PROVIDING for real feasting, but God was not intending for people to just waste meat and grain at His Feasts. The admonition to "remember the Levite" shows that excess to the point of totally wasting meat and grain is not what God had in mind ... remember the Levite before you consume everything yourself.

So what are God's instructions for this "second tithe"?

1) For use at both of the two 7-day Feasts and also for the 1-day Feast of Pentecost God instructed His people to set aside A TITHE of their agricultural produce, as well as one or two animals (firstlings) to be used as food at each of these feasts.

2) To set aside "a tithe" of all their ANIMALS produced in that year would have been far too much meat for a mere 15 days each year and that is not what God instructed. So God simply instructed people to take A FIRSTLING ANIMAL OR TWO to the feasts. Such animals may have been in their second or third year of life ... as long as they were "firstling" animals?

3) THIS FACT, that God did NOT stipulate 10% of all their animals to be used as "second tithe" should show us that God did not expect, let alone require, His people to be gluttons and to go out of their way to consume 10% of their annual agricultural output in a mere 15 days.

4) So people SET ASIDE 10% of their crops for use at the feasts, AND ANYTHING THAT WAS LEFT OVER AFTER TABERNACLES reverted to being nothing more than a part of their normal regular annual income. It had never in any way been "holy". [Firstling animals we'll look at later.]

5) SO FOR US TODAY: Second tithe is a way of budgeting for the three annual feasts. And when all our expenses for those three feasts have been met for the year, THEN ANY "SECOND TITHE" THAT IS LEFT OVER SIMPLY REVERTS TO BEING A PART OF OUR REGULAR INCOME FOR THE YEAR! There is no hint anywhere in the Bible that such "excess second tithe" somehow belongs to the church organization!

6) GOD DID NOT INTEND SECOND TITHE TO BE A BURDEN! If people have MORE than they need for the feasts, then that is a blessing. Second tithe was NOT intended by God to somehow diminish the income we have to live on for the year; it was intended to provide generously for the three feasts. And if that was taken care of, THEN any excess was available for living expenses for the rest of the year. But for families that were financially less well off, a full second tithe of their total annual income might well be needed to enable "feasting" at the three annual feasts. Thus even poorer people would have some occasions of "feasting" guaranteed every year.

To be quite clear: Second tithe was INTENDED BY GOD as a way of generously providing for the three feast occasions in the year. It was NOT God's intention to somehow PENALIZE rich people by forcing them to use up or else give away another 10% of their annual incomes! Wealthy men of God, like Abraham, Isaac, Jacob, Joseph, Job, Boaz, King David, King Hezekiah, King Josiah, etc., were never expected by God to somehow USE UP OR ELSE GIVE AWAY their annual "whole second tithe"! If someone was wealthy (like King David, a man after God's own heart) then he OBVIOUSLY did not require anywhere near a full second tithe of his total annual income in order to "rejoice" before God at the annual feasts.

So people today, who have a relatively high annual income, OBVIOUSLY don't require a full 10% of that

total annual income in order to rejoice before God at His feasts; and God did not really INTEND for such rich people TO LOOK FOR ADDITIONAL WAYS to spend their large amount of "second tithe" (such as using their "second tithe" for an exotic ocean cruise on a luxury oceanliner). Such rich people OBVIOUSLY don't have to set aside a full 10% of their annual incomes for the three annual feasts. They simply have to set aside ample to really enjoy the feasts, while also making allowance for GENEROUSLY helping others who may have far less than they do.

7) The ruling that PAID ministers need not save their own second tithe is biblically unjustifiable! There is no justification for the Church's institution of "the tithe of the tithe". My personal feeling is that no members of God's Church should feel pressured to somehow send "a tithe of their second tithe" to the Church ... so that the paid ministers can continue not making their own provisions for observing God's feasts. If your minister does not save his own second tithe, as he most assuredly should do just like you, then I see no reason why you should feel pressured to send your "tithe of the tithe" to him to provide a second tithe allowance for him.

8) FESTIVAL EXPENSES are usually not that large, when compared to the total amount of "tithe of the tithe" that a church may expect to receive. I know of some churches where they receive the use of the meeting hall TOTALLY FREE OF CHARGE, simply by encouraging all of their members to stay in one hotel. In return for such patronage the hotel gladly makes a hall available free of charge. And there is no reason why a church should not actively seek such a concession from any organization that stands to benefit in a major way from the church's presence in the area for the observance of the feast. At any rate, such expenses can certainly be met from the income the church receives from members who send in their first tithe. It is just that the churches don't WANT to meet such expenses from their "first account" ... when they have for so long been used to relying on an additional source of income for such expenses. But that "additional source of income" has been at the expense of making THE BURDEN for ordinary church members heavier ... like Solomon did and like the Pharisees did (see Matthew 23:4). To claim that burden is not really due to "first, second and third tithe", but rather to the high rates of taxation that apply to many people today, is not really facing up to the facts! ANY WAY YOU WANT TO SLICE IT, to have to set aside almost a third of one's total income every third year (first and second and third tithe and "Holy Day Offerings") is a burden for most people! And for those ministers who question this statement, they themselves should start setting aside a third of their OWN incomes to get a feeling for what this is really like.

There is no indication that righteous biblical people, like King David, King Hezekiah, King Josiah, etc., ever set aside a full "second tithe" EVERY YEAR. Yes, we can find the account where ON ONE OCCASION King Hezekiah contributed 1000 bullocks and 7000 sheep so that people could keep a feast for another 7 days after the 7 Days of Unleavened Bread (see 2.Chron. 30:23-24). And King Josiah ON ONE OCCASION gave to the people 30000 lambs for keeping the Passover and another 3000 bullocks for the 7 Days of Unleavened Bread (see 2.Chron. 35:7,17). But these kings didn't do this every year! [Comment: However, these numbers DO give us some indications regarding the VAST wealth such kings had, when they could donate thousands of animals at a moment's notice.]

And while the first tithe is certainly referred to in the New Testament, the New Testament is basically silent about "the second tithe" and "the third tithe" (except for one incident which we will look at later). And it is totally silent (apart from tithing the first tithe!) regarding how much God's people are expected to contribute to the Church IN ADDITION TO the first tithe.

9) It is because the Church has taught that "second tithe" has to be A FULL 10% of the annual income, and that any excess left over after the Feast of Tabernacles must be turned in to the Church, that people have focussed on LOOKING FOR WAYS TO SPEND SECOND TITHE!

The effect of this full second tithe teaching has been to get people to think SELFISHLY! So people have

LOOKED FOR OPPORTUNITIES TO SPEND MONEY! So people LOOK FOR opportunities to travel to other parts of the world "on second tithe", go on exotic ocean cruises "on second tithe", and hire fancy cars "on second tithe", and (in the past) buy the College's annual yearbook, The ENVOY, "on second tithe", and find any amount of entertainment "on second tithe", and buy gifts for parents and children and spouses "on second tithe", and even buy gifts for self "on second tithe". The emphasis turned to: HOW CAN WE SPEND ALL THIS SECOND TITHE? And it was all justified by referring to the expressions "whatsoever your soul lusts after" and "whatsoever your soul desires" in Deuteronomy 14:26, both of which actually only referred to FOOD AND DRINK! In Deuteronomy chapter 14 God was not referring to entertainment and to travel to exotic places and to fancy personal gifts for any number of people. The whole emphasis in that section of the Bible was "food and drink". All of those people who lived near enough to the feastsite to be able to take the tithe of their own produce to the feast would simply not have had any money to do any of these things ... all they could have done with their second tithe is "eat it"! It was only the people who lived further away that would have had their second tithe in the form of money.

God did not really intend for us to focus on finding exotic ways of spending this second tithe, with the thought that whatever we didn't get around to using up would have to be turned in to the Church. It was intended to make possible occasions of feasting by allowing for ample, generous portions of food and drink, thereby facilitating an atmosphere of joy and rejoicing.

So when people have saved their second tithe and have ample available for generously observing all three annual feasts, whatever is left over becomes a part of their regular annual income. When there is no pressure TO USE UP OR ELSE HAND IN TO THE CHURCH the second tithe, THEN there should also be far less focus on finding additional ways to blow all this second tithe we have brought with us. And certainly, if you have a minister present who is not on the payroll or whose salary has been cut in half and who thus is struggling financially, by all means invite him to share free of charge any or even all of your meals at the Feast. But if he has a regular salary of his own, then let him take care of his own festival expenses, even as you yourself have to do.

Understanding that any part of your second tithe you don't get around to using up reverts to being a part of your regular annual income also means that you CAN use it for whatever you like, including entertainment and personal gifts, etc.. If you are financially in the type of position where, after you have provided for all feast expenses in a generous way, you still have plenty left over, then it is your money and you can do with it what you like. The point is that you don't HAVE TO look for ways to spend this "extra second tithe money" that you have above and beyond what you really need for the year ... it's yours to keep after the feasts have all been observed. And it should ALWAYS have been yours to keep!

It is not a matter of me now somehow "liberalizing" the use of second tithe. It is simply a matter of recognizing that all along THE CHURCH HAD PLACED A FAR GREATER DEMAND ON ITS MEMBERSHIP THAN GOD HAD EVER INTENDED!

Be on guard against the motivation behind ANY church organization wanting to get its hands on your "excess" second tithe! Understand also that IF the Church had never come up with the teaching that excess second tithe is to be turned in to the Church, THEN there would never have been such a strict focus on second tithe having to be exactly 10% of the total annual income ... if the individual would after the Feast just keep whatever he had left over anyway. It is BECAUSE "excess second tithe" today actually involves large amounts of money that this was seen as an additional source of income for the Church. But that was not right! God NEVER intended "second tithe" to be a part of the income of the Church, or to finance a part of the ministry's annual income.

HERE IS A PRINCIPLE KING DAVID UNDERSTOOD

God had instituted "the showbread" as something that was set apart and not for use by the general public. ONLY THE PRIESTS and their immediate families were to eat of this bread AFTER it had served its purpose of having been on the table of showbread before God for one week. This showbread was set apart for a very specific use; it was "hallowed bread" (see 1.Samuel 21:4).

So along came David with some of his followers, fleeing from King Saul. And he asked the priest Ahimelech for food. The priest only had bread which had already fulfilled its purpose of having been placed before God for a week. Notice what Ahimelech said:

And the priest answered David, and said, [There is] no common bread under mine hand, but there is hallowed bread; if the young men have kept themselves at least from women. (1 Samuel 21:4 AV)

This minimum requirement Ahimelech imposed wasn't really anything he could have found in the original instructions for the showbread. But Ahimelech understood a principle. And David also understood this principle, as we see in the next verse.

And David answered the priest, and said unto him, Of a truth women [have been] kept from us about these three days, since I came out, and the vessels of the young men are holy, and [the bread is] in a manner common, yea, though it were sanctified this day in the vessel. (1 Samuel 21:5 AV)

David understood that AFTER THE SHOWBREAD HAD FULFILLED ITS PURPOSE, it in a manner of speaking reverted to being "common", i.e. no longer holy or set apart.

EXACTLY THE SAME THING IS TRUE FOR "EXCESS SECOND TITHE"!

When all of the feast expenses have been met, then the second tithe that is left over becomes "common", i.e. not set apart for ANY specific use. It is just like the "expired" showbread that David and his young men were able to eat without incurring any guilt. As Jesus Christ Himself said:

But he said unto them, Have ye not read WHAT DAVID DID, when he was an hungered, and they that were with him; How he entered into the house of God, and did eat the shewbread, which was not lawful for him to eat, neither for them which were with him, but only for the priests? (Matthew 12:3-4 AV)

And he said unto them, Have ye never read WHAT DAVID DID, when he had need, and was an hungered, he, and they that were with him? How he went into the house of God in the days of Abiathar the high priest, and did eat the shewbread, which is not lawful to eat but for the priests, and gave also to them which were with him? (Mark 2:25-26 AV)

Jesus Christ was here clearly showing approval for what David had done. He was not in any way reprimanding David for having been "presumptuous". Jesus Christ's reference in the very next verse to the priests being "BLAMELESS" even when they do carry out certain physical tasks on the Sabbath, carries with it the implication that Christ was also saying that David, mentioned in the previous verse, in this particular action was also "blameless". Notice ...

Or have ye not read in the law, how that on the sabbath days THE PRIESTS in the temple profane the sabbath, AND ARE BLAMELESS? (Matthew 12:5 AV)

So when after the Feast you have excess second tithe left over, then that reverts to becoming "common", not set apart for any specific use. And you are before God BLAMELESS in using that excess second tithe for whatever you may decide. You should never feel pressured to give it to the Church. God did not institute second tithe so that THE CHURCH would benefit from it ... it was totally for the benefit of the individual and his family.

This incident with the showbread shows us THE PRINCIPLE.

So much for the subject of "second" tithe. Before moving on to "third" tithe, let's briefly look at "Holy Day Offerings".

### WE ARE COMMANDED TO BRING GOD OFFERINGS AT THE FEASTS

Nowhere does the Bible speak about "Holy Day Offerings"! There are SEVEN Holy Days in the year, and they are set apart by God as "commanded assemblies" for His people. But God did NOT command His people to bring offerings (I am not referring to the animal sacrifices that were brought on these days) on those seven Holy Days.

What God DID command is that we are to bring offerings to Him on the THREE annual feasts. They are really "Feast Offerings" and NOT "Holy Day Offerings". Repeatedly God instructs us to appear before Him THREE times in the year.

THREE TIMES thou shalt keep A FEAST unto me IN THE YEAR. (Exodus 23:14 AV)

THREE TIMES IN THE YEAR all thy males shall appear before the Lord GOD. (Exodus 23:17 AV)

THRICE IN THE YEAR shall all your men children appear before the Lord GOD, the God of Israel. For I will cast out the nations before thee, and enlarge thy borders: neither shall any man desire thy land, when thou shalt go up to appear before the LORD thy God THRICE IN THE YEAR. (Exodus 34:23-24 AV)

And just a few verses earlier God had said:

But the firstling of an ass thou shalt redeem with a lamb: and if thou redeem [him] not, then shalt thou break his neck. All the firstborn of thy sons thou shalt redeem. AND NONE SHALL APPEAR BEFORE ME EMPTY. (Exodus 34:20 AV)

And then again ...

THREE TIMES IN A YEAR shall all thy males appear before the LORD thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and THEY SHALL NOT APPEAR BEFORE THE LORD EMPTY: EVERY MAN [SHALL GIVE] AS HE IS ABLE, according to the blessing of the LORD thy God which he hath given thee. (Deuteronomy 16:16-17 AV)



So the Church in this age has always known that God says we are to bring offerings THREE times in the year. BUT THE CHURCH CHANGED THIS INSTRUCTION TO "SEVEN TIMES" IN THE YEAR!

Again, THE MOTIVATION behind changing God's instruction of "three times" to an administrative decision of "seven times" was A DESIRE TO GET MORE FROM GOD'S PEOPLE! The Church knew very well that they were more likely to receive more money from God's people if they took up offerings seven times every year as opposed to only taking up offerings three times every year. And I have even heard ministers trying to justify this UNBIBLICAL practice of "seven offerings" by comparing it to the worldly custom of taking up an offering EVERY WEEK at Sunday services! The reasoning was: look, we don't take up an offering every week like the churches of this world do; we ONLY take up an offering seven times in the year. The fact that GOD says we are to take up offerings THREE times in the year is always conveniently ignored, or it is incorrectly explained away.

The motivation behind this change of God's instruction for "three" offerings to an application of "seven" offerings is exactly the same as the motivation behind the Church laying claim to any excess second tithe God's people may have left over after the Feast. It is to get more out of people.

Before we now look at "third tithe", I should briefly comment on my own attitude towards this subject. With everything I have thus far said, I believe it is likely that many people may misunderstand my own approach to tithing and to giving to God's Church. Some may feel that I am hostile to tithing, and that my attitude is one of wanting to give the least that I absolutely "have to give". That is not correct. So let me briefly comment on my own approach.

I have always fully endorsed that God's way of life is "the give way". I have always accepted that tithing is commanded by God. I have also taught God's people about all three tithes. I also as a minister understood that the Church had ruled that we ministers need not save either second tithe or third tithe. However, this privileged position always made me feel very uncomfortable ... somehow having to teach God's people to do something that I myself was not required to do. I was very aware of Scriptures like Ezekiel chapter 34, where Almighty God Himself says ...

Son of man, prophesy against the shepherds of Israel, prophesy, and say unto them, Thus saith the Lord GOD unto the shepherds; WOE [BE] TO THE SHEPHERDS OF ISRAEL THAT DO FEED THEMSELVES! SHOULD NOT THE SHEPHERDS FEED THE FLOCKS? Ye eat the fat, and ye clothe you with the wool, ye kill them that are fed: [but] ye feed not the flock. (Ezekiel 34:2-3 AV)

[SEEMETH IT] A SMALL THING UNTO YOU TO HAVE EATEN UP THE GOOD PASTURE, but ye must tread down with your feet the residue of your pastures? and to have drunk of the deep waters, but ye must foul the residue with your feet? (Ezekiel 34:18 AV)

I did not want verses like this to ever be applied to me by God Himself. I knew that the Apostle Paul had had problems with many of the ministers under his control being very selfishly motivated, as he explained in Philippians chapter 2 ...

For I have no man likeminded, who will naturally care for your state. FOR ALL SEEK THEIR OWN, NOT THE THINGS WHICH ARE JESUS CHRIST'S. (Philippians 2:20-21 AV)

I did not want a statement like that to ever be true for me. These Scriptures were scary for me as a minister, because they told me that, UNLESS I WAS ALWAYS ON MY GUARD, I too was very susceptible to this description also applying to me. I was also conscious of Jeremiah 23:1, where God

admonishes us ministers ...

Woe be unto the pastors that destroy and scatter the sheep of my pasture! saith the LORD.  
(Jeremiah 23:1 AV)

So I taught God's people what I believed was the truth. But I hated any additional pressures, to somehow give MORE, being put on God's people. I loathed the responsibility of having to give "offering announcements" on the Holy Days. As I mentioned earlier, I hated the motivation behind the co-worker letters, which motivation was purely to get people to send in more money. They were nothing more than psychological pressure to give the Church more money ... and on one occasion Mr. Armstrong actually admitted this in my presence at a get-together at the home of the Regional Director for Southern Africa. I also determined that, while the Church had ruled that I as a minister was exempt from paying second and third tithe, I would nevertheless VOLUNTARILY contribute more, if it was at all possible for me to do so, than I was asking ordinary members of God's Church to do. I was desirous of giving more than I had to do, even though I hated people trying to pressure me to do so. I hate it when someone or some organization deceptively pressures me into giving more. Perhaps you should also read the 40-page article I wrote 5 years ago, in January 1996, entitled "LET'S TALK ABOUT MONEY". It further explains my views on money. But don't mistake my criticism of the wrong motivation the Church has had for a reluctance to give generously and willingly, because that is simply not so.

It is because I believe that God loves a CHEERFUL giver that I hate any form of coaxing, directly or indirectly, God's people into giving. We cannot be coaxed into doing those things that are PLEASING in God's sight (see 1.John 3:22) ... they have to come out of our own hearts and our own motivations.

I have kept a record of all my budgets and my total contributions (including a number of voluntarily skipped salaries and all monetary offerings) going back to 1979, when the Church experienced a financial crisis due to the attack upon it by the State of California.

I don't believe that it is appropriate to here give you all the detailed figures of my monetary contributions to the Church. Suffice it to say that for 14 consecutive years I gave to the Church every year as much as, and for most years more than, what would be expected from someone during their "third tithe year". So even though I am a minister who, according to the Church's judgment, is exempted from paying third tithe, I know from repeated personal experience what "a third tithe year" is like. And I did it willingly. I mention this simply to show that I myself WILLINGLY shouldered the same burden that I was asking the members of the Church to shoulder.

Thus I did NOT ask any of God's people to do something that I myself was not doing. And I gave these amounts willingly, without being pressured to do so. And I have no regrets over having given generously to the Church in those years ... because I am convinced that God blessed me for doing so.

So I hope this clarifies somewhat my own perspective. I have never had a problem with willingly giving my tithe PLUS additional offerings to the Church, but I hate to see the Church trying to pressure God's people to give more than God expects them to give. And I also hate to see the Church lay claim to money that God really intended people to have available for themselves.

There is one other point that should be clarified.

#### MINISTERS ARE NOT REALLY EQUIVALENT TO "LEVITES"

The justification for claiming that ministers should be exempt from second tithe and from third tithe is based on assuming that TODAY ministers are in the positions that THE LEVITES held in Old Testament

times. But this reasoning is somewhat flawed.

Consider this.

THE LEVITES were all from one specific genetic heritage ... they were all descendants of Levi, the son of Jacob. When God selected them for His service, God did TWO things: first of all God gave them CERTAIN RESPONSIBILITIES pertaining to the teaching and instructing of the whole nation in the right religious practices. Amongst those Levites ONE SPECIFIC FAMILY and their descendants (i.e. the family of Aaron) was selected by God to be the priests, to perform very specific duties within that religious system. The role of a priest is to act as intercessor between God and sinful man.

Besides giving the Levites certain specific responsibilities, God ALSO IMPOSED ON THEM CERTAIN RESTRICTIONS! Specifically, the Levites were NOT given any land to inherit. As we have already seen, the Levite has ... "NO PART NOR INHERITANCE WITH YOU".

It was because of taking THIS RESTRICTION into account that God also gave the admonition to "REMEMBER THE LEVITE"!

AS FAR AS THE MINISTRY TODAY IS CONCERNED: We all come from varied genetic backgrounds. It is extremely unlikely that very many ministers today have any genetic connections to the tribe of Levi. In this age God is simply not focussing on the genetic background of the people He is calling into His Church. As the Apostle Paul explained ...

And the times of this ignorance God winked at; BUT NOW COMMANDETH ALL MEN EVERY WHERE TO REPENT: (Acts 17:30 AV)

As a result of this, THE RESTRICTION GOD IMPOSED UPON THE LEVITES SIMPLY DOES NOT APPLY TO THE MINISTRY OF THE CHURCH TODAY!

This is important to understand. While most of the ministry does not come from any wealthy family background, nevertheless THERE IS NO RESTRICTION on a minister, whose father is a rancher, to not one day inherit a ranch; there is no restriction on a minister, whose father is a farmer, to not one day inherit a farm; there is no restriction on a minister, whose father owns his own business, to not one day inherit his father's business; there is no restriction on a minister to prevent him from inheriting ANYTHING!

No minister today faces the restrictions of having by decree "no part nor inheritance" in the nation.

The privilege to be remembered, when people came to using their second tithe and when they distributed their third tithe, therefore DOES NOT REALLY APPLY TO THE MINISTRY! Those privileges ONLY apply to those people upon whom God had placed specific restrictions. Those privileges were intended TO COMPENSATE for the restrictions they had to live with for their whole lives.

A paid ministry can save some of their incomes and buy land and houses wherever they may choose ... and many ministers HAVE bought land or houses in areas like East Texas and in Southern California, as well as in many other areas of the United States, and of the world, for that matter. A minister can buy himself a house and some land (if he can afford it) right in the middle of some agricultural land, surrounded by farms. The minister is not limited to having to buy a house in a certain city. The Levites in Old Testament times were far more restricted in what they could do.

It should be clear that if we don't have to live with the restriction, then we also cannot claim THE

PRIVILEGE that was intended to provide some measure of compensation for the restriction they had to live with.

Carefully thinking this through should help us to see that a paid ministry today, who has no restrictions of any kind imposed on it as far as what they are able to inherit from their families is concerned, or regarding where in the country they would like to buy some property, is also not exempted from second tithe and from third tithe. [Comment: If a minister employed by the Church were to inherit a business that would require his full attention, then he would probably have to choose between continuing to function as a full-time minister and either selling the business or else divesting himself from the responsibility of actually running the business ... or alternatively resigning from the full-time ministry for the purpose of devoting himself to the business he had inherited.]

A minister is not really a priest, and it would be presumptuous to want to assume the priest's office. Today there is only ONE priest, and that is Jesus Christ (see Hebrews 8:1). And the ministry has never claimed to be in the role of "priests" in this present age.

But neither is a minister a Levite! The ministry does not really fulfill the responsibilities that God gave to the Levites in Old Testament times. Yes, there is certainly an amount of overlap, and there are parallels. But there are also differences. And those differences are significant enough to mean that we cannot really claim all the benefits that God may have intended for the Levites.

Let's now move on to "third" tithe.

### UNDERSTANDING "THIRD TITHE"

After the discussion of second tithe in Deuteronomy 14:22-27, the next two verses then discuss another tithe, the "third" tithe. Notice ...

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: And THE LEVITE, (because he hath no part nor inheritance with thee,) and THE STRANGER, and THE FATHERLESS, and THE WIDOW, which [are] within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest. (Deuteronomy 14:28-29 AV)

And in Deuteronomy 26 this is further elaborated on ...

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; Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of [mine] house, and also have given them unto THE LEVITE, and unto THE STRANGER, to THE FATHERLESS, and to THE WIDOW, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten [them]: I have not eaten thereof in my mourning, neither have I taken away [ought] thereof for [any] unclean [use], nor given [ought] thereof for the dead: [but] I have hearkened to the voice of the LORD my God, [and] HAVE DONE ACCORDING TO ALL THAT THOU HAST COMMANDED ME. Look down from thy holy habitation, from heaven, AND BLESS THY PEOPLE ISRAEL, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey. (Deuteronomy 26:12-15 AV)

Notice:

1) The expressions "at the end of three years" and "the third year" obviously assume a starting point somewhere. You can't have a "third year" unless it is preceded by a "first year" and a "second year". Clearly this is a reference to the 7-year agricultural cycle God gave to Israel. Now after the "third" year in such a cycle you are going to have another "third" year when you come to year number six. So there were two "third years" in every 7-year cycle, the third year and the sixth year.

2) This was "a tithe" collected in the third year and in the sixth year of the seven-year agricultural cycle. [There don't appear to be any biblical records that this was actually ever put into practice by the nation as a whole.]

3) It was to be kept LOCALLY (i.e. "within your gates", local communities).

4) It was for the use of PEOPLE IN NEED, typified by "the Levite" (who didn't have a real direct income), "the stranger" (who might find it difficult to get established), "the fatherless" (orphaned children typify people who are in need) and "the widow" (also typical of people in need).

5) Deuteronomy 14:29 specifically points out WHY the Levite was included in this group of "needy people" ... because he had no real direct income, no land to grow crops on or to raise animals on.

This is clearly a different tithe from the one described in Numbers 18:24, which reads ...

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 18:24 AV)

The first tithe is the one God gave to the Levites as an inheritance. It had nothing to do with being "needy" or not. This "third" tithe in Deuteronomy 14:28-29 went to a different group of people, which COULD INCLUDE needy Levites.

Understand that God was PROVIDING in advance for categories of people that God anticipated ending up "in need". Were there already "needy" widows when God gave these laws in the wilderness? Were there already "fatherless" children who would need financial help? Were there already "strangers" who were economically struggling compared to the Israelites? Were there already "Levites" who were poor? That doesn't seem likely, since EVERYONE was able to go out every morning to gather just as much manna as he desired to have. Everyone had as much food available as they wanted to have. [And tithing certainly never at any stage applied to the manna they gathered on six mornings every week.]

But things were inevitably going to change once they would settle down in their own land. God had already, embedded within the Old Covenant itself, given them LAWS to regulate how to treat "Hebrew servants" the richer people might buy, and how to handle the situation when a man SOLD his daughter to be a maidservant, etc. (see Exodus 21:2-8). Does this mean that already in the wilderness they were "buying Hebrew servants" and "selling their daughters"? That seems unlikely. But God KNEW what would happen later, and God provided in advance for such undesirable situations by instituting this "third tithe" right along with the laws that at least "regulated" polygamy and slavery and military service and "buying a Hebrew servant" and "selling one's daughter", etc..

God didn't INTEND for the Levites to ever end up being "poor", any more than God INTENDED for some of the Israelites becoming slaves or for some men engaging in polygamy or for some men selling their daughters, or for some children to grow up "fatherless", etc. But God KNEW that, since the Levites had

no inheritance, it was INEVITABLE in a nation of carnal people that SOME Levites would indeed end up being "poor". And in the same way that God looked ahead and provided for people IN GENERAL who would end up in situations of being "in need", so God ALSO looked ahead and provided for "Levites" who would end up being "in need", even though it was not God's intention that the Levites should ever be in such a position.

Understand that God instituted "third tithe" as a way of providing for HARDSHIPS that would arise IN THE FUTURE, beyond the time when God actually gave this instruction. The categories God listed here with this third tithe are the ones God ANTICIPATED as being more prone to be exposed to economic hardships. God KNEW that many Levites would indeed end up struggling financially, even as God KNEW that many Israelites would never faithfully apply all three tithing laws.

Realize that third tithe had nothing to do with status or office or position or responsibilities within the nation. Third tithe was God's way of providing in advance for situations of economic hardship that would IN THE FUTURE arise for some people, much the same way that God provided in advance for how to handle situations involving polygamy and slavery. God KNEW they would engage in slavery and in polygamy, and God KNEW that some Levites would inevitably end up "poor".

And it wasn't long at all before there were indeed "poor Levites". Even Jonathan, the grandson of Moses (see Judges 18:30) ended up poor and looking for a job (see Judges 17:7 for the start of this story). Jonathan left his hometown looking for work to make a living. So an Ephraimite by the name of Micah hired Jonathan to be his personal pagan priest (Micah had a house full of pagan idols). Micah offered Jonathan financial security ... food and lodging and clothing and ten shekels of silver per year (see verse 10). Since that (financial security) was what Jonathan had been looking for, he accepted Micah's offer (verse 11). Judges 18 then shows how Jonathan then switched his allegiance from Micah to the tribe of Dan ... Jonathan was GLAD because this offered him "a promotion" as it were, becoming the chief priest of a whole tribe (see verses 18-20). It didn't seem to bother Jonathan that he would preside over a PAGAN religion with numerous idols. Being a grandson of Moses, Jonathan was certainly a Levite, but he could never have legally become "a priest", since he was not from Aaron. And the Danites were glad to have such a high-profile person as Moses' grandson to head their pagan religion.

[Comment: In the KJV Judges 18:30 reads: "... Jonathan the son of Gershom the son of MANASSEH", but this is an error and it really should read: "Jonathan the son of Gershom the son of MOSES". Translations which have corrected this to read "... the son of Moses" include ASV, RSV, NIV, Darby, the Vulgate, the Douay translation, the 1871 German language Elberfelder translation, the 1953 and 1983 Afrikaans language translations, etc..]

I have mentioned this story with Jonathan to illustrate that very early on already there were Levites who struggled to make a living, especially since they had "no inheritance" to fall back on if the Israelites chose not to tithe to them. The Ephraimite Micah offered Jonathan a salary, but he did NOT offer to tithe to Jonathan. We might think that as a Levite Jonathan could just have CLAIMED the first tithe of the people where he lived, but that apparently wasn't so easy to do?

It is certainly correct to say that in the third tithe instructions God does not use the expression "POOR Levite". However, the entire group is identified by being "people in economic stress", and the Levite is identified with this group "BECAUSE he has no inheritance".

The intent of third tithe is to help people in genuine need. To give the third tithe to people who are NOT in need, is to misunderstand the very purpose of this third tithe.

This "third tithe" was "hallowed" (Deut. 26:13). In the same way as the first tithe was God's and that God gave it to the Levites, so this third tithe is also set apart for a special use, and God has given it to the

needy people. It was God's way of providing for those in need. [Later we'll examine Jesus Christ's comments about this particular tithe.]

It was not administered by the Levites or the priests. You yourself administered it locally for the LOCAL needy people. It was never a matter of third tithe collections being shuffled around from one part of the country to another part of the country.

Third tithe was a way of PLANNING AHEAD to help anyone and everyone who would end up in need. The church organization wasn't really involved in the administration of third tithe one way or the other in biblical times.

TODAY the churches want TO CONTROL THIRD TITHE! So they want to administer it. And the reason they want to administer it is because IN THAT WAY THEY GET A CUT OF THE THIRD TITHE THAT IS SENT IN! It is simply viewed as another source of income for the Church.

That has always happened!

In the 60's and 70's many men graduated from Ambassador College with a debt to the College. If they then went into the ministry, then frequently this college debt was cancelled out against a transfer from the third tithe account. It was reasoned that ministers who graduated with a debt were therefore "needy Levites". I don't get the impression that God intended third tithe to be some kind of "educational fund" or some kind of "scholarship fund". Nor did it seem to matter how much effort the men in question had made to live within their means while they were students at AC. I am reminded, for example, of how zealously and how gratefully the former slave Booker T. Washington (see his book "Up From Slavery") did everything he could to pay for his own education, working for General Armstrong for long hours every day and willingly sacrificing sleep and leisure time in order to get that education. The young men, whose college debts were written off against the third tithe account, for the most part didn't remotely approach Booker Washington's zeal and diligence ... otherwise they would have graduated without a debt to the college.

Furthermore, when THE CHURCH controls the third tithe account, then it is very easy, whenever there is a financial crisis, to simply "transfer" some money out of the third tithe account into another account. That has happened many times in the past. But this also proves the point ... that for the Church "third tithe" is simply another form of income, SOME OF WHICH will find its way back to real needy people, while some of it will also be given to people who should never be receiving third tithe assistance.

Now consider the following point!

When you laid up within your gates THE THIRD TITHE, this was really limited to grains and produce! You did NOT lay up within your gates "THE TITHE OF THE HERD AND OF THE FLOCK"! That would have been impossible! You were laying up various crops and grains, so that local needy people could come "and be satisfied" with the things they were able to take back to their own homes (much like the grain Ruth was able to take back to her mother-in-law). But you didn't have three cows and six goats and six sheep standing there, waiting for some "stranger" or "fatherless" person to claim because they also wanted some meat. This third tithe consisted of FOOD, that needy people could readily take home, grains and fruits and wine and oil, etc.. "All the tithe of your increase" refers to "the tithe of your corn", "the tithe of your oil", "the tithe of your wine", "the tithe of all the increase of the field".

GOD'S INTENTION for this third tithe was to make SOME provisions for the needy people in each local community. That provision consisted of THE FOOD that was produced, which food was for use by those in need. It was not in any way INTENDED BY GOD to create a great deal of stress for the one giving this tithe! It was simply a portion of THE HARVEST (10%) that was set aside in these years for the specific

benefit of genuinely needy people in the community. And you yourself oversaw the distribution of this third tithe. And the needy people who benefited from it knew exactly from whom they were receiving this help. It wasn't some "anonymous check" from some head office that helped alleviate their needs ... they knew their benefactors personally and they themselves were equally known to their benefactors. There was a great deal of personal contact in the giving and receiving of third tithe assistance. And since it did not include your animals, therefore it wasn't really a full tithe of your TOTAL income for the year. It would only have represented a tithe on A PART of your total annual income.

TODAY, IN OUR AGE, a third tithe year is an extremely stressful time for many people (though we ourselves coped fairly well with this back in the 1980's). It was never God's INTENT that some people go to the brink of JUST BARELY keeping their heads above water in order to fulfill their third tithe obligations TO THE ORGANIZATION OF THE CHURCH! It was never God's intention that paying third tithe should cause economic ruin for whole families ... or that families should need two full years just to recover from the stresses of their previous "third tithe year".

In plain language: paying third tithe should NEVER result in a person being just as poor as "the stranger or the fatherless or the widow" who were going to benefit from his third tithe. That simply isn't God's intention for this tithe! It should be obvious that the poor and needy people for whom God made this provision were not the ones God expected to PAY this "third tithe"! Third tithe is a tithe FOR the poor (not for the Church to transfer from one fund to another!); it is NOT a tithe FROM the poor; nor is it a tithe designed TO MAKE PEOPLE POOR!

Next point:

#### FULL-TIME SALARIED MINISTERS ARE BEFORE GOD JUST AS LIABLE TO PAYING THIRD TITHE AS ORDINARY MEMBERS!

As far as I am concerned, ANY MINISTER who teaches that God requires all of His people to save a full second tithe and a full third tithe (two years in every seven years) and who is not prepared, with immediate effect, to shoulder EXACTLY THE SAME BURDEN by immediately starting to contribute a minimum of 20% of his gross income to his church organization, plus saving his own second tithe, is a hypocrite, who binds a heavy burden on the people of God, while carefully avoiding getting anywhere near this burden himself.

THAT'S WHAT JESUS CHRIST SAID IN MATTHEW 23:4!

That is the Scripture I was afraid of ever applying to me. That's one of the Scriptures WHY I voluntarily paid more than what the Church required of people during a third tithe year back to the Church for 14 consecutive years ... because I didn't ever want Christ's admonition to apply to me.

And to the ordinary members of God's Church, whichever organization you may be a part of, I say: IF your minister is not prepared to pay third tithe (in addition to saving his own second tithe), THEN you should not feel pressured to pay third tithe either. Understand that God does not have one law for the ministry and another law for the ordinary membership of the Church. IF third tithe is binding, THEN it is binding on ministers and ordinary members alike in the Church (except on the poor and the needy).

Next, it is a fact that TODAY we do face different conditions from those extant in biblical times. Today the taxation structures in most western countries take a great deal of money for the purposes of providing social services, akin to taking care of the poor and the needy. And where in biblical times a poor person in your community could have come to your barn, where you were storing your third tithe grain, and helped himself to a bushel or two of grain, TODAY there are many social structures in our communities



that will provide considerable help to needy people.

THE INTENT of God's instructions regarding third tithe was to provide for the poor and the needy in each local community. The more some of those needs are being met by social services in our communities today (which are basically funded from tax money), the less there is A NEED for people in God's Church to provide for those needs. Understand that there is NO OTHER PURPOSE FOR THIRD TITHE than to provide for those in need. Third tithe is NOT an extra source of income for the Church, which can be tapped into in times of financial stress; third tithe is NOT an account from which the salaries of certain employees can be paid. It is a way of helping the poor and needy people, so they don't starve to death; and that's all it is basically intended to be.

And IF there were no poor or needy people (for the widows, the fatherless and the strangers it didn't even state that they NECESSARILY have to be "poor" to come and have a portion of the grain you had set aside as the "third tithe" in one section of your barn, though this is probably implied) in your immediate community, then you could always look further afield. If you are in the position of being able to save this third "tithe" (really not a full tithe at all), then you should not use this money for yourself, as indicated in Deuteronomy 26:14 ...

I HAVE NOT EATEN THEREOF in my mourning, neither have I taken away [ought] thereof for [any] unclean [use], nor given [ought] thereof for the dead: [but] I have hearkened to the voice of the LORD my God, [and] have done according to all that thou hast commanded me.  
(Deuteronomy 26:14 AV)

You really should find people who are needy and use this money to help them.

And just as second tithe is not intended to be a full tithe of ALL your income for the year (you didn't save a full tithe of all your animals for the feasts), unless you are financially in such circumstances that it will REQUIRE a full tithe of your particular income to have enough to thoroughly enjoy the feasts, so likewise third tithe is also NOT A FULL tithe of all your income for the year (animals, a major source of wealth, are again excluded in determining this tithe).

THE APPLICATION of third tithe is difficult to legislate, since very few of us are engaged in farming. And some farmers don't have any crops; they farm exclusively with animals. THE PRINCIPLE is that ALL those who are in a position to do so should make some provisions for helping others who are poor and needy. This fund for helping others they should really administer themselves ... there are always some needy people in every community, even if they aren't in the Church. One OBVIOUS way to use one's own third tithe is to help NEEDY RELATIVES, something the Pharisees tried to get out of by claiming that it was "corban". See Mark chapter 7.

And he said unto them, Full well ye reject the commandment of God, that ye may keep your own tradition. For Moses said, Honour thy father and thy mother; and, Whoso curseth father or mother, let him die the death: But YE SAY, If a man shall say to his father or mother, [IT IS] CORBAN, THAT IS TO SAY, A GIFT, BY WHATSOEVER THOU MIGHTEST BE PROFITED BY ME; [HE SHALL BE FREE]. AND YE SUFFER HIM NO MORE TO DO OUGHT FOR HIS FATHER OR HIS MOTHER; MAKING THE WORD OF GOD OF NONE EFFECT through your tradition, which ye have delivered: and many such like things do ye. (Mark 7:9-13 AV)

In other words, YOU SAY: "it is more important that I give my third tithe to the Church organization rather than that I use it to help some of my needy relatives ...", and in so doing you "make the Word of God of none effect", i.e. you destroy the real intent of God's instructions for this third tithe. The Pharisees might

have reasoned this way based on this third tithe being called "hallowed" in Deuteronomy 26:13?

Anyway, notice something about what Jesus Christ said in this passage.

The Pharisees wanted to control the administration of third tithe, by legislating who it could be given to. The Pharisees ruled that needy parents somehow didn't qualify ... they were neither poor Levites, nor were they strangers, nor were they fatherless or widows. So according to the Pharisees, needy parents were not eligible to receive your third tithe.

But Jesus Christ makes very clear that this broke THE INTENT for third tithe! And in going against the intent of this third tithe law Jesus Christ did NOT just say: you Pharisees are breaking the third tithe law. No, when they misapplied as to WHO is eligible for receiving third tithe assistance, Jesus Christ said that THEY BROKE THE FIFTH COMMANDMENT, which says "honour your father and your mother ...". But Jesus Christ didn't stop there; He went still further. Jesus Christ then said that their wrong application of the third tithe law amounted to CURSING THEIR PARENTS! As Christ said: "Whoso curseth father or mother, let him die the death", quoting Exodus 21:17. So Jesus Christ responded to this hard-hearted attitude the Pharisees had regarding the administration of third tithe by quoting "LET HIM DIE THE DEATH"! That's a pretty strong statement Jesus Christ made right here.

The Pharisees couldn't understand that IF God went so far as to provide even for the "stranger", then OBVIOUSLY He would also want you to use this third tithe to take care of ANYONE ELSE who was needy in your community ... parents, other relatives, neighbours, etc.. Understand that "the stranger" was always the last person of importance on the totem pole in any society. So by making provision for "the stranger" to be helped from this third tithe, God was showing that EVERYONE IN NEED was eligible for help from this third tithe. God's intent was that this third tithe was TO HELP THE NEEDY WITHIN SOCIETY, irrespective of their social status, because that is just the way God IS ... He provides for the needs of ALL people! And the institution of third tithe is an expression of that trait of God's character. God takes care of ALL of His creation, the good and the evil, the just and the unjust, and all forms of animal life. The list of "the Levite, the stranger, the fatherless and the widow" was NOT intended by God to be exhaustive, not at all. That is quite clear from how Jesus Christ responded to the pharisaic application of third tithe here in Mark 7:9-13. The list was simply an enumeration of categories that could TYPICALLY be expected to be in need, but it was by no means exhaustive.

At some point during the 70's this was also understood by the Church, and it was then explained that third tithe could ALSO be used to help needy relatives. But apart from that it was usually expected that third tithe would be sent in to the Church.

So you yourself should determine whether your circumstances are such that you are able to set aside this "third tithe". Then you determine how much of your total annual income in the third and the sixth years to set aside for helping the needy, first of all those in your local congregation of God's Church and also any needy relatives you may have, and then extended out to others in your local community. How far you can take this depends on you and your particular circumstances. Notice what the Apostle Paul said:

As we have therefore opportunity, let us DO GOOD UNTO ALL [MEN], ESPECIALLY unto them who are of THE HOUSEHOLD OF FAITH. (Galatians 6:10 AV)

How do we get those "opportunities" to do good? How did people in Old Testament times get such "opportunities"? One way people in Old Testament times had was by using the third tithe they were (supposed to be) storing up "within their gates". We start by doing good to those who are "of the household of faith", and we extend it from there to "all people". That is PRECISELY what God intended

third tithe to be used for ... to help people in need by doing good to them! And we don't need some "church organization" or other to administer our "doing good to ALL people". This is not to say that the organization of the Church could not in some instances be helpful in facilitating such third tithe assistance being directed to needy individuals somewhere else; but that would be the exception rather than the rule. And at no point are God's people required to give account TO THE CHURCH regarding how their third tithe has been used.

Now supposing the Church, as an organization, has no third tithe fund available to it, but the Church is then approached for help by some people who are in genuine need. Supposing the Church is aware of an outlying family in extremely poor circumstances and thus in need of money for food, but there aren't any "local" people who have third tithe they could help this family with ... what should the Church do then? Should the Church just say: "look, we don't have a third tithe account any more like we used to have, so please depart in peace and be warmed and filled" (see James 2:15-16)? Of course not! The Church should obviously help such needy people from the Church's FIRST TITHE ACCOUNT! When you consider the hundreds and thousands of meals that ministers (collectively) have eaten at the Church's expense (and thus paid for from the first tithe account!), how can anyone possibly deny some starving people financial help from that same first account, without being in grave danger of the rebuke God issued in Ezekiel 34?

So helping needy people from the first tithe account when there is no third tithe available is never a problem.

And that about covers third tithe.

It might be interesting, from a historical perspective, to see some of THE GREED that was involved on the part of those who claimed the tithes IN THE FIRST CENTURY A.D.. This is information that was recorded by the Jewish historian Flavius Josephus. Here are a few quotations from Josephus' "Antiquities" book. Keep in mind that Josephus himself was also a priest.

"Section 12. Now, as soon as I was come into Galilee, and had learned this state of things by the information of such as told me of them, I wrote to the sanhedrin at Jerusalem about them, and required their direction what I should do. Their direction was, that I should continue there, and that, if my fellow legates were willing, I should join with them in the care of Galilee. But those MY FELLOW LEGATES, HAVING GOTTEN GREAT RICHES FROM THOSE TITHES WHICH AS PRIESTS WERE THEIR DUES, and were given to them, determined to return to their own country." (page 29)

Comments: Josephus here makes no bones about the fact that many priests in his time took advantage of tithing for personal gain. Note also that Josephus claimed these tithes as "the dues of THE PRIESTS". Josephus wasn't making allowance for the tithe to go to the non-priestly LEVITES! The ordinary Levites had to look out for themselves somehow.

"Section 8. About this time king Agrippa gave the high priesthood to Ismael, who was the son of Fabi. And now arose a sedition between the high priests and the principal men of the multitude of Jerusalem; each of which got them a company of the boldest sort of men, and of those that loved innovations about them, and became leaders to them; and when they struggled together, they did it by casting reproachful words against one another, and by throwing stones also. And there was nobody to reprove them; but these disorders were done after a licentious manner in the city, as if it had no government over it. AND SUCH WAS THE IMPUDENCE AND BOLDNESS THAT HAD SEIZED ON THE HIGH PRIESTS, THAT THEY HAD THE HARDINESS TO SEND THEIR

SERVANTS INTO THE THRESHING-FLOORS, TO TAKE AWAY THOSE TITHES THAT WERE DUE TO THE PRIESTS, INSOMUCH THAT IT SO FELL OUT THAT THE POOREST SORT OF THE PRIESTS DIED FOR WANT. To this degree did the violence of the seditious prevail over all right and justice." (Page 1254)

Comments: This shows the greed of the high priests at the time of king Agrippa, with whom the Apostle Paul also had a meeting at one point. [There were at that time several "high priests" contemporaneously, because the civil authorities had appropriated to themselves the right to appoint and remove "high priests". In the 107 years leading up to the destruction of the Temple there were 28 different men who held the title "high priest".]

"Section 2. Now as soon as Albinus was come to the city of Jerusalem, he used all his endeavors and care that the country might be kept in peace, and this by destroying many of the Sicarii. But as for THE HIGH PRIEST, ANANIAS 25 he increased in glory every day, and this to a great degree, and had obtained the favor and esteem of the citizens in a signal manner; for he was A GREAT HOARDER UP OF MONEY: he therefore cultivated the friendship of Albinus, and of the high priest [Jesus], by making them presents; HE ALSO HAD SERVANTS WHO WERE VERY WICKED, who joined themselves to the boldest sort of the people, AND WENT TO THE THRASHING-FLOORS, AND TOOK AWAY THE TITHES THAT BELONGED TO THE PRIESTS BY VIOLENCE, AND DID NOT REFRAIN FROM BEATING SUCH AS WOULD NOT GIVE THESE TITHES TO THEM. So THE OTHER HIGH PRIESTS ACTED IN THE LIKE MANNER, as did those his servants, without any one being able to prohibit them; SO THAT [SOME OF THE] PRIESTS, that of old were wont to be supported with those tithes, DIED FOR WANT OF FOOD." (Page 1258)

Comments: Here the high priest Ananias was known for his greed; he was "a great hoarder up of money". And all the other high priests followed suit ... they weren't going to be left behind when it came to extracting money from the people, even if other priests would have to starve to death (according to Josephus). Those poor priests would certainly have been the ones who were "needy Levites" in the context of third tithe, as well as being remembered when we spend our second tithe at the annual feasts. Josephus also shows that the concept of "needy priests" was A REALITY OF LIFE, even though God had not intended that to ever be so. And if "some PRIESTS" died for lack of food, what about the non-priestly Levites?

What these quotations from Josephus show us is that at the time of the New Testament Church the tithing laws were being grossly abused by the priesthood. The tithing laws were seen as nothing more than a means for self-enrichment by the leadership in the priesthood. At the same time there were no doubt many lower-ranking priests who only made a very moderate living and others even starved to death. And ordinary Levites didn't have much hope of a decent income at all at that time, if they depended totally on people tithing to them.

The lesson for us, I suppose is this: it is really quite easy to start to abuse this command to take a tithe from God's people, much the same way as human governments very commonly abuse their power to take taxes from their own people. When the power exists "TO TAKE", it is extremely easy "TO TAKE MORE" than is meet (right, proper), because THE TAKER can almost always think of many more ways TO SPEND what he has the power to take, than what he ought to limit "HIS TAKING" to ... and thus all he feels he has to do is TO TAKE MORE. Some priests in the first century A.D. did this, and king Solomon had done it many centuries before them. And to some degree the Worldwide Church of God during Mr. Armstrong's time was also guilty of this ... pressuring the people to give MORE than was really meet.

Now we might look at the references to tithing before the time of Moses.

## TITHING BEFORE MOSES

The first reference to tithing in the Old Testament takes us back to Abraham. At that point in time God had NOT YET instituted any of the three tithes. And it is questionable whether Abraham himself ever tithed apart from this one occasion. Let's look at Genesis chapter 14.

And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people. (Genesis 14:16 AV)

Here Abraham (still known as Abram) had defeated an invading army and he brought back to the area of Sodom all the spoils of war. Then Melchizedek came out with bread and wine to meet Abraham. Melchizedek then blessed Abraham. Then it says:

And blessed be the most high God, which hath delivered thine enemies into thy hand. And HE GAVE HIM TITHES OF ALL. (Genesis 14:20 AV)

So here Abraham gave Melchizedek "tithes OF ALL"! What was the "all"? It was THE WEALTH which the invading army had stolen from Sodom. And so in the next verse the king of Sodom offered to let Abraham keep all the wealth he had brought back, but Abraham refused this offer, though he did make allowance for some of his allies to take their share of the spoils (verse 24).

So the context of this passage makes clear that Abraham gave Melchizedek A TITHE OF ALL THE SPOILS OF WAR!

So was Abraham tithing on his own personal wealth? NOT IN THIS PARTICULAR PASSAGE!

In this account Abraham was tithing on nothing more than what he had taken away as spoils of war from an invading army. This is precisely what Paul tells us in Hebrews 7:4 ...

Now consider how great this man [was], unto whom even the patriarch Abraham gave THE TENTH OF THE SPOILS. (Hebrews 7:4 AV)

And there is no other record in the Old Testament of Abraham ever tithing again. So did Abraham pay a first tithe every year? That's difficult to know.

[Comment: The "tithes" Abraham gave to Melchizedek here consisted of goods that had belonged to Sodomites, perverted people whom God would not very long thereafter destroy with fire from heaven. Yet it seems that God had no reluctance to accept such a tithe, in spite of its "unclean" origin. I mention this because there are those who feel that God would somehow not have accepted "a wave offering" in Joshua chapter 5 because the grain had been PLANTED by non-Israelites, claiming that God would ONLY accept offerings that had been produced by Israelites. Yet the tithes that Abraham gave to Melchizedek had not in any way been "produced" by Israelites.]

We can never ASSUME that any human being had any direct contact with God in Old Testament times. The only contacts with God that we can be certain of are those that are RECORDED for us in the Bible. I mention this because people will REASON that it was fairly common for some of the righteous men of

old to have contact with God. I don't believe that is so.

It is my personal belief, something I obviously cannot prove conclusively, that the Old Testament is a record of EVERY DIRECT CONTACT ANY HUMAN BEING AFTER THE FLOOD EVER HAD WITH ALMIGHTY GOD! That is one of the major purposes of the Book, to meticulously chronicle God's contact with mankind. God is the real author of this Book. And God had, as Mr. Herbert W. Armstrong used to explain, "sentenced man to 6000 years of being cut off from God", with God reserving for Himself the right to make exceptions. [This is not meant to apply to any contact people had with Jesus Christ during his earthly ministry almost 2000 years ago now.] So if no direct contact with God is mentioned in the Old Testament, then we cannot really assume that such contacts took place.

As an example: The Bible tells us that God LOVED Solomon (2 Samuel 12:24). And Solomon likewise LOVED the Eternal (1 Kings 3:3). And so God actually APPEARED TO SOLOMON IN A DREAM BY NIGHT (1 Kings 3:5). This is carefully recorded as having taken place in Gibeon. And then 20 years later God appeared AGAIN to Solomon (1 Kings 9:2). There it very carefully records that God appeared to Solomon "THE SECOND TIME"! In other words, even Solomon, the wisest man who ever lived, and one who had received incredible blessings and favour from God, had ONLY TWO direct contacts with God, and both of those are carefully recorded in the Bible. So I see no reason to assume that any of the righteous men of old had any additional direct contacts with God other than those contacts that are recorded in the Bible.

Anyway, back to Abraham.

Next, how would the tithing law POSSIBLY apply to "spoils of war"? Spoils of war aren't really covered by the instructions God has given for tithing. Consider this situation: someone steals one million dollars from you. I then chase down the thief and retrieve your million dollars and bring them back to you. I don't want any reward or any money for myself. BUT before giving your million dollars back to you I pay one hundred thousand dollars to my church organization as "a tithe", claiming that God REQUIRES me to tithe on the money that was stolen from you.

WOULD THAT MAKE SENSE?

IF Melchizedek had not come out to meet Abraham at that point in time, would Abraham ALSO have tithed on these spoils of war, or would he just have given THE WHOLE AMOUNT (except for the share that his allies laid claim to) back to the king of Sodom? Was Abraham's giving Melchizedek a tithe of those spoils of war not just an expression of EXTREME RESPECT for Melchizedek, a way of acknowledging Melchizedek's extremely high position?

Abraham was already extremely wealthy, but here he was not tithing on his own wealth; he was only tithing on the spoils of war.

Years later Jacob was fleeing from his brother Esau. He spent a night in a ruined city, where he then had a dream. The next morning Jacob set up a pillar and then offered to tithe ON ALL THAT GOD WOULD BLESS HIM WITH. Notice ...

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 28:20-22 AV)

So Jacob said: IF GOD WILL BLESS ME ... THEN I WILL SURELY TITHE ON MY TOTAL INCOME.

It is never explained HOW Jacob intended to tithe, and TO WHOM he would give such a tithe. Was Melchizedek still around and accepting tithes? WHO had contact with Melchizedek during Jacob's time? We have the account of Jacob wrestling with the One who became Jesus Christ, but we have no records of him ever having any contact with Melchizedek. And while the One who wrestled with Jacob, and Melchizedek were one and the same individual, it doesn't seem that when Christ wrestled with Jacob all night, that He did so in His capacity as the High Priest Melchizedek. And it wasn't an occasion when Jacob could have tithed, since Jacob was alone (see Genesis 32:24).

So when and to whom did Jacob ever give the tithe, year after year, that he had committed himself to in Genesis 28:22? The records are very scanty indeed.

So whether tithing was fully established before the time of Moses or whether it was still very much a voluntary thing before Moses is really not important to us today. It is clear that FROM THE TIME OF MOSES ONWARDS tithing has been a commandment from God (see again Hebrews 7:5).

One other matter should be looked at.

### TITHE ON NETT INCOME OR ON GROSS INCOME?

Originally, when Israel had just come out of Egypt, there was no distinction between "gross income" and "nett income". We are to tithe on "the increase". We have always recognized that in farming or in any other business venture there are a number of legitimate deductions that can be made before the tithe is calculated. Those deductions would be considered as legitimate business expenses required in order to produce the income.

By contrast, for people whose whole income has been in the form of a wage or a salary (historically the majority of the people in the Church in this age) the Church has in the past always taught that the tithe should be calculated on gross income. And that is the amount I personally have always calculated my tithes on. But in practice that has penalized the wage earner and the salaried person when compared to the farmer or the self-employed businessman. The wage earner also has unavoidable expenses in the process of earning his income, whether it be his transport expenses (which a farmer can easily deduct from his total income) or whether it be anything else.

As an example, most employees have no control over having to contribute towards the compulsory "medical aid" their employer has signed up with. So they have a compulsory deduction from their pay every month, even if they never once make use of the medical aid in ten years. Such deductions are beyond their control. Whether such deductions can be made before the tithe is calculated or not is certainly debatable.

When viewed realistically, for salaried people and for wage-earners their official "gross" income is nothing more than a figure on a piece of paper! They never once see that money. There are any number of deductions (including taxes, which are in some cases extremely high) over which they have no control. And what they actually RECEIVE from their employers for the work they have done stands in no relationship to what that figure on their payslip states they earned. Many of those deductions over which they have no control at all also do not in any way benefit them (at least not any more benefit than someone else in the same community who has no income and therefore has no deductions either). Yet it is considered to be a part of their income. This type of situation can certainly be looked into.

I also recall one incident in one church area back in the late 1970's where we had a married man with a certain monthly income, which was not very great. He was expected to pay first and second and third

tithe on this income. In the same area, but totally unrelated to this man, was a divorced lady with some children who received maintenance payments plus third tithe assistance, so that her total monthly receipts were the same as what the first man was earning. So she had at her disposal the same amount of money each month as the man who worked for his income. But because he WORKED for his income, he was expected to pay all three tithes on that income; whereas the lady was exempted from tithing because her income was not worked for. The result was that she actually had MORE money available for living on than did the man who worked for a living. That didn't seem very equitable at all. But that is the way things have sometimes gone.

I understand that some people can go to extremes in trying to state what their "INCREASE" for the year (or the month) has been, trying to deduct anything and everything from their total incomes before determining the tithe. Their motivation is clearly to give the least they absolutely have to give. That's their problem and not mine.

I believe that in our age today it is CERTAINLY very acceptable to calculate the tithe on NETT income. Exactly what constitutes "nett" should really be left up to every individual himself to figure out for his own income. If he can earn an income, then he can also figure out how much of that is his increase. The ministry can certainly give guidelines in this regard, making sure that those guidelines don't amount to binding any heavy burdens that the ministry itself would not be prepared to shoulder under the identical conditions as the church members have to work under.

What if members then make more deductions than are justified before calculating their tithe, in that way lowering the tithe they will pay? That's okay! IF people are looking for ways to give less, then they will ALWAYS find ways to do so. And if that is the attitude of the person, then I am not going to argue with him. Ultimately it always boils down to an interaction between the individual person and God. If someone is going to make excessive deductions from his total income before calculating his tithe, if HE feels that he can then still approach God boldly and confidently, knowing himself that his whole attitude is one of trying to give to God as little as possible, then that's his problem.

So, instead of only self-employed people having the right to deduct certain expenses before they calculate their tithable income, I believe that it is only fair that ALL people determine for themselves the deductions they can legitimately make from their total gross incomes before arriving at the total income on which their first tithe will be based. It is not the Church's desire or intention to bind heavy burdens on its members.

So let's now summarize the main points.

#### IN SUMMARY:

- 1) God requires us to pay a tithe. This is what we have generally referred to as "the first tithe". This is due from all people, ministers and lay members alike. This tithe is "holy" and to not pay it amounts to "robbing God". It can certainly be calculated on nett income.
- 2) The "second tithe" should also be saved by all people, ministers and members alike. By no means is the paid ministry exempt before God from saving this tithe for themselves. Whatever of this tithe is left after the feasts have been observed, belongs to the individual whose tithe it is and it reverts to being a part of his ordinary income for the year. This tithe is NOT "holy" to God.
- 3) Any "excess" second tithe most certainly does NOT belong to the Church! Second tithe does not really have anything to do with the Church ... it is something the individual sorts out for himself. Second tithe was intended by God to enable feasting and rejoicing at the three annual feasts, and those who don't have a full second tithe for the feasts are not defrauding GOD in any way; they are simply



(perhaps) in less of a position to enjoy the feasts.

4) There is no justification for the Church appealing for "a tithe of the second tithe" from all members. The primary purpose for this "tithe of the tithe" is to subsidize the paid ministry who don't save their own second tithe. There is nothing wrong with paying for REAL festival expenses from "first tithe". There is no need to have a different account for paying for festival expenses.

5) There is also no problem with genuinely needy people, who can't afford to go to the Feast, being helped DIRECTLY by others who have more than they need available. I suspect that there is also no reason why such genuine needs for keeping the Feast could not be met from third tithe, again locally by the individual who has third tithe to dispense to needy individuals? IF "the Levite and the stranger and the fatherless and the widow" didn't have enough to go and attend the Feast, then they were obviously IN NEED of help ... and that is what third tithe is for, to help those in need.

6) God instructs us to appear before Him with THREE offerings in the year, not seven offerings as has been erroneously taught for so many years.

7) The "third tithe" is for the purpose of helping all genuinely needy people, including even "the stranger". In today's western societies, with their various social welfare programs, some of these genuine needs are met to some degree. Neither "second tithe" nor "third tithe" were calculated as a full tithe on THE TOTAL INCOME for the year, as increases in animals (a major source of wealth) were not really taken into account in the calculation of these two tithes. Whether a person feels he can "set aside" (I don't mean "pay". "Pay" implies to me giving this tithe to others to administer. "Setting it aside" implies to me the individual himself keeping control over this money and using it directly to help people in need as he sees situations where help is needed.) this third tithe or whether he feels that his third tithe responsibilities are adequately covered by the taxes he is forced to pay, is a decision the person himself should make. We all face different circumstances.

I suspect that when we ourselves become aware of people who have genuine needs, and we know that we ourselves have control over our own third tithe, THEN we will also be motivated to want to help ... even if our official third tithe year was still a year away. It could be needy parents or other relatives; it could be a church family that has suffered a tragedy and great financial stress; it could be people in our close community or at our place of work who have become the victims of natural disasters that have brought financial ruin to them; it could be your pastor who through accidents or ill-health ends up in severe economic stress; etc. ... if we realize that we as individuals have some money set aside as third tithe for the express purpose of helping people in need, then we have the opportunity to put into practice what God intended this third tithe law to achieve. At times like that it will be extremely hard to reason: "I would love to help in this situation, BUT I have already paid all my third tithe in the form of taxes to the government. So I don't have anything left. Therefore go in peace and I'll pray that God will motivate SOMEONE ELSE to help you." That's a loose paraphrase of James 2:15-16.

It is also interesting to note that James did not say that the "destitute brother or sister" should apply to the Church's third tithe fund for assistance. James said that this destitute brother or sister is there, in your presence, in your congregation and you can observe their destitute state. You should be giving them "those things which are needful to the body" from the third tithe you yourself are administering. If we can perceive that people in our midst have a genuine need, then we should always make at least SOME effort to try to help in a tangible way, in addition to "praying for them". It is the setting aside of third tithe that will often make it possible for us to help people in such situations.

8) Third tithe does not need to be administered by the Church. When the Church DOES administer it, the Church nearly always manages to get a cut of this tithe, thus diminishing the amount that will ultimately be used to help the genuinely needy people. It was intended by God to be administered locally, to help

local needy people ... each community helping the needy in its own midst.

9) Ministers who receive a full salary are just as liable to save this "third tithe" as any other member of the Church. It is not right for the ministry to grant itself exemption from this "third tithe", while insisting that members pay it. If it is judged that ministers don't need to set aside third tithe, then ordinary members don't need to do it either. There is one law for all of God's people.

10) The ministry needs to be EXTREMELY CAREFUL to not bind heavy burdens on God's people, while claiming exemption for itself. There is no question that during the past half century the burden the Church has imposed on the membership has been far greater than it need have been.

Let's see if we can now get it right.

And now let's briefly look at the subject of "firstlings".

### WHAT THE BIBLE TELLS US ABOUT "FIRSTLINGS"

Here is the first Scripture about this topic.

That thou shalt set apart unto the LORD ALL THAT OPENETH THE MATRIX, and EVERY FIRSTLING that cometh of a beast which thou hast; THE MALES [shall be] the LORD'S. And every firstling of an ass thou shalt redeem with a lamb; and if thou wilt not redeem it, then thou shalt break his neck: and all the firstborn of man among thy children shalt thou redeem. (Exodus 13:12-13 AV)

Comments: God starts off by telling us that ALL firstlings are "set apart". He then continues to state that THE MALES amongst these firstlings belong to God.

ALL THAT OPENETH THE MATRIX [IS] MINE; and EVERY FIRSTLING among thy cattle, [whether] ox or sheep, [that is male]. But the firstling of an ass thou shalt redeem with a lamb: and if thou redeem [him] not, then shalt thou break his neck. All the firstborn of thy sons thou shalt redeem. And none shall appear before me empty. (Exodus 34:19-20 AV)

Comment: Here God claims EVERY firstling. The words "that is male" are not really in the Hebrew text. The translators have inferred these words, based on Exodus 13:12.

Only THE FIRSTLING OF THE BEASTS, WHICH SHOULD BE THE LORD'S FIRSTLING, no man shall sanctify it; whether [it be] ox, or sheep: IT [IS] THE LORD'S. (Leviticus 27:26 AV)

Comment: The expression "which should be the LORD's firstling" is a reference to it being the firstling of a clean animal, cattle or sheep. So here again no difference is made between male and female firstlings. The firstlings belong to God.

And the LORD said unto Moses, Number all the firstborn of the males of the children of Israel from a month old and upward, and take the number of their names. And thou shalt take the Levites for me (I [am] the LORD) instead of all the firstborn among the children of Israel; and THE CATTLE OF THE LEVITES INSTEAD OF ALL THE FIRSTLINGS AMONG THE CATTLE OF THE CHILDREN OF ISRAEL. (Numbers 3:40-41 AV)

Comments: This is interesting because it shows that God actually allowed the Israelites TO KEEP ALL THEIR FIRSTLINGS AT THAT POINT IN TIME! God accepted "the cattle of the Levites" in place of the firstling animals of all Israel. So here the firstling animals were actually NOT killed. And neither did God require all the cattle of the Levites to be killed.

EVERY THING THAT OPENETH THE MATRIX in all flesh, which they bring unto the LORD, [whether it be] of men or beasts, shall be thine: nevertheless the firstborn of man shalt thou surely redeem, and the firstling of unclean beasts shalt thou redeem. And those that are to be redeemed from a month old shalt thou redeem, according to thine estimation, for the money of five shekels, after the shekel of the sanctuary, which [is] twenty gerahs. But THE FIRSTLING OF A COW, OR THE FIRSTLING OF A SHEEP, OR THE FIRSTLING OF A GOAT, THOU SHALT NOT REDEEM; THEY [ARE] HOLY: thou shalt sprinkle THEIR BLOOD upon the altar, and shalt burn THEIR FAT [for] an offering made by fire, for a sweet savour unto the LORD. And THE FLESH OF THEM SHALL BE THINE (i.e. the priest's), as the wave breast and as the right shoulder are thine. (Numbers 18:15-18 AV)

Comments: Here again no difference is made between male and female firstlings. And here the firstlings of clean animals are to be killed; their blood and their fat and their flesh is referred to. They are designated as "holy". The meat from such firstlings was to go to the priesthood.

But unto the place which the LORD your God shall choose out of all your tribes to put his name there, [even] unto his habitation shall ye seek, and thither thou shalt come: 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: (Deuteronomy 12:5-6 AV)

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: BUT THOU MUST EAT THEM before the LORD thy God IN THE PLACE WHICH THE LORD THY GOD SHALL CHOOSE, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that [is] within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto. Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth. (Deuteronomy 12:17-19 AV)

Comments: This shows owners EATING their own firstling clean animals ... but only at a feastsite selected by God. Whether these are males or females is not really stated; but we have generally INFERRED that this must refer to the FEMALE firstlings. The implication seems to be that in addition to the second tithe on your grains and wine and oil, you also took firstling females to the feastsite, to eat there.

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. (Deuteronomy 14:23 AV)

Comments: This again shows owners eating their firstling clean animals at the feastsite. Again no distinction is made between male and female animals.

ALL THE FIRSTLING MALES that come of thy herd and of thy flock THOU SHALT SANCTIFY unto the LORD thy God: thou shalt DO NO WORK WITH THE FIRSTLING OF THY BULLOCK, NOR SHEAR THE FIRSTLING OF THY SHEEP. THOU SHALT EAT [IT] before the LORD thy God year by year in the place which the LORD shall choose, thou and thy household. And IF THERE BE [ANY] BLEMISH THEREIN, [as if it be] lame, or blind, [or have] any ill blemish, thou shalt not sacrifice it unto the LORD thy God. THOU SHALT EAT IT WITHIN THY GATES: the unclean and the clean [person shall eat it] alike, as the roebuck, and as the hart. Only thou shalt not eat the blood thereof; thou shalt pour it upon the ground as water. (Deuteronomy 15:19-23 AV)

Comments: Several things to notice here. The firstling males are to be sanctified to God. You were not to get any benefit from such firstling animals (no work from the cattle and no wool from the sheep). Instead it mentions that you are "to eat" these firstlings at the feastsite. The next verse implies that you would eat it IN THE FORM OF A SACRIFICE! If firstlings had any blemishes, then they were not to be sanctified in any way; they reverted to being "common" (like game animals like "the roebuck" and "the hart") and could be eaten by anyone. Now if the owner ATE a part of this animal that had been "sacrificed", then this implies that it was probably presented as "a peace offering". Peace offerings could be male or female animals without blemish (Leviticus 3:1).

The above verses give us all the instructions that applied to firstling animals.

While everything about firstlings isn't totally clear, what is clear is that they were in a category of their own. They did not feature in CALCULATING any "tithe". Firstlings were not really a tithe, even though we see references to "eating firstlings" in the context of eating one's second tithe produce at the feastsite.

So where first tithe included a tithe on all the animals that had been born that year, the second tithe is associated with "firstlings" but without including a strict "tithe" of all the animals that had been born, and third tithe is limited to produce from the land and no animals are taken into consideration in this third tithe. So "first tithe" amounts to 10% of the annual income, "second tithe" can be a lesser percentage, and "third tithe", if anything, is a lesser percentage still, since it didn't include any animals at all in its calculation. And while "first tithe" and "second tithe" are expected to be saved by all people (though any excess "second tithe" reverted back to ordinary income for the year after the feasts), "third tithe" would not be expected from those who are "poor". "The poor" are the ones God intended to BENEFIT from this "third tithe", not to pay it!

With tithing, as with all other things, it is primarily OUR ATTITUDE that God is concerned with. We can find out exactly what we "absolutely have to do", and then limit ourselves to doing just that, and nothing more. But that would mean that we would still have to refer to ourselves before God as "UNPROFITABLE SERVANTS", a description Jesus Christ gave for those who do nothing more than they are absolutely commanded to do.

So likewise ye, when ye shall have done all those things which are commanded you, say, WE ARE UNPROFITABLE SERVANTS: we have done [implied is: ONLY] that which was our duty to do. (Luke 17:10 AV)

We really need to seek to do those things that are "PLEASING IN GOD'S SIGHT" ...

And whatsoever we ask, we receive of him, because we keep his commandments, AND DO THOSE THINGS THAT ARE PLEASING IN HIS SIGHT. (1 John 3:22 AV)

Repeatedly Jesus Christ made clear that what is "pleasing" to God is when we WILLINGLY do more than God requires of us.

And whosoever shall compel thee to go a mile, go with him twain. (Matthew 5:41 AV)

THAT is the way we bear MUCH FRUIT before God ...

Herein is my Father glorified, that ye bear much fruit; so shall ye be my disciples. (John 15:8 AV)

So while the Church should never pressure God's people to give MORE than God has commanded us to give, neither should we as individuals have the attitude of not wanting to give any more than we absolutely have to give. It is very clear, beyond any doubts of any kind, that ...

**GOD LOVES A CHEERFUL GIVER!**

Frank W. Nelte