

United Church of God, *an International Association*

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# Tithing

*Doctrinal Study Paper*

*From the Council of Elders  
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**T**he United Church of God, *an International Association* (hereafter, “the Church”) believes and teaches that tithing is the way God has mandated for the work of the Church to be financed. Tithing, along with voluntary offerings, is one of the means by which a human being can honor God, gratefully and obediently acknowledging Him as the creator of all and provider of all good things. The Church believes that tithing has been the revealed financing means for God’s work on earth at least from the time of Abraham onwards and is equally in force today. We believe that God has revealed three distinct tithes and specified the appropriate use for each. Administrative decisions must from time to time be made in the Church in order to apply the law of tithing to modern economic circumstances.

### **Introduction**

God is the creator of everything, and hence the owner of all (Isaiah 40:28; Psalm 24:1; Exodus 19:5; Haggai 2:8). It is self-evidently within His divine prerogative as creator to order and determine how all wealth should be utilized. This is not to imply that He mandates how we spend every penny, but that He has the right to tell us how to prioritize our use of wealth. He gives mankind the freedom to choose whether to obey His laws and ways, including His laws with regard to physical wealth, income and money (Deuteronomy 30:19). Sadly, however, most of mankind has come under the spiritual influence of the enemy of God and man, Satan the devil, and hence has not obeyed God (Revelation 12:9; Ephesians 2:2; Malachi 3:8-10).

God our Creator gives each of us individually certain talents, aptitudes, health, mental prowess and opportunities. Our lives consist of time. All of these together constitute our inherent “power to get wealth” or earn our daily bread, which is a gift from God (Deuteronomy 8:18). Our incomes are generally a reflection of our application of our God-given talents and skills during the time God has given us to live.

It should come as no surprise then that God wants us to remember Him as the source of all physical and material blessings that come our way, and not to develop a prideful sense of self-sufficiency. For our own good and for the good of our relationship with Him, He therefore instructs us to “honor the LORD with your **possessions**, and with the **firstfruits of all your increase**” (Proverbs 3:9, emphasis added throughout).

But how may we humans please God by honoring Him with the firstfruits of our increase? How can one give to God the firstfruits of the increase resulting from his labors, his productive effort? How can a person who wishes to obey and honor God give money or material things to God?

These questions are answered in the Bible. God’s word includes laws and instructions regarding financial matters. The English word “tithe” is a translation from the Hebrew *ma`aser*, meaning, “a tenth part.” To pay a tithe is to pay a tenth part of the total. God claims a tithe of a person’s annual “increase” (Deuteronomy 14:22). The tithe is holy to God, and should not be used for self (Leviticus 27:30). He commands those

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who serve and obey Him to pay a tithe of their increase to His designated recipients. Over time, the God-ordained recipients have varied, but the tithe is always holy and belongs to God, and the giving of it is a part of a person's obedient worship of God.

God, the Creator, already owns everything. Obviously, anything that He doesn't have and needs, He could create. So, He doesn't need anything from us, including our tithes. Even when we choose to obey Him in the area of tithing, we are only returning to Him what already belongs to Him. As David stated, "**All riches and wealth** come from You; You rule everything by Your strength and power; and You are able to make anyone great and strong. Now our God we give You thanks, and we praise Your glorious name. Yet my people and I cannot really give You anything, because everything is a gift from You and we have only given back what is Yours already" (1 Chronicles 29:12-14, *Today's English Version*). The command to tithe is more for our benefit than His. His one main goal is to bring us into His divine family.

God wants His way of life to be taught to others. He has given the responsibility to teach to designated servants. Their job is to assist others in their worship of Him and by doing so they are actually employees of God. It was Christ who first said that a laborer is worthy of his wages (Luke 10:7). One of the uses of the tithe is to pay His laborers.

In earliest times, the tithe went to Melchizedek, the priest of the Most High God (Genesis 14:18). This great personage was actually the preincarnate Christ. Abraham, the "father of the faithful," gave a tithe to Melchizedek. Later, the tithe went to the tribe of Levi, who served God and His people under the terms of the Sinaitic Covenant (Numbers 18:21, 26). Still later, under the terms of the New Covenant, the tithe is paid to the ministry of Jesus Christ, who serve God and His Church, both in preaching the gospel of the Kingdom of God to the world and spiritually caring for the congregations of the Church.

The common thread through the ages is that the "first" tithe has been used for the furtherance of the work of God on the earth. None of this tithe is to be consumed or used personally by the individual tithe payer. It is holy to God, and to be paid in its entirety for the furtherance of the work of God, under the oversight of those God chooses and designates to direct His work on the earth.

God has determined that an important part of our worship and spiritual education is the observance of His seven annual festivals. These are holy convocations in designated places normally some distance from the homes of His people. To insure that His people have the financial resources to attend these observances each year, God has given further instruction regarding tithing.

The Bible describes another tithe, a "second" tithe. This tithe, also one-tenth of a person's annual increase, is for quite a different purpose than the "first" tithe. The second tithe is to be consumed and enjoyed by the tithe payer in the process of observing the seven annual festivals of God. It is not paid to God's designated recipients of the first

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tithe, but instead is used by the individual and his family to rejoice before God, enjoying the abundance of good physical things (Deuteronomy 12:18; 14:22-26).

Finally, God details a “third” tithe, which is to be paid in the third and sixth years of a seven year cycle (Deuteronomy 14:28; 26:12). Like the first tithe, it is not for the individual’s personal use. It is to be paid, not consumed, by the tithe payer. But it is for a different purpose than the other tithes. It is for the support and care of the poor—especially widows and orphans. God’s Word includes instructions regarding the support and care of the poor, the orphan and the widow.

Deuteronomy 14:28 “At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.”

Deuteronomy 26:12 “When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled.”

Not only does this provide for essential physical needs, but it also provides an opportunity for those who are obeying God in their financial responsibilities to exercise and grow in faith. It also is a way to demonstrate and carry out God’s command to love one’s neighbor. Obedience to God brings about the development of His righteous character within us.

There is a clear biblical distinction between the first and third tithes on the one hand, and the second tithe on the other. Both the first tithe (Leviticus 27:30) and the third tithe (Deuteronomy 26:13) are referred to as “holy.” The Hebrew word for “holy,” *qodesh*, is “used of things or people belonging to God . . . The word also describes *things set aside for exclusive use by God’s people . . .*” (*Vine’s Expository Dictionary of Biblical Words*, “To Sanctify,” 1985). Under this definition the second tithe also falls under the category of that which is holy. While this tithe is primarily for the use of the worshiper in his or her observance of the Holy Days and festivals, God has clearly shown that the diligent saving of this tithe and the spending of it in accordance with His instructions, as well as sharing this bounty with others, teaches us the proper reverence for Him.

In the case of all three tithes, the base of computing the amount is the individual’s annual “increase” (Deuteronomy 14:22, 28; 2 Chronicles 31:5). The English word “increase” is from the Hebrew *buw’ah teb oo aw’*, meaning “gain,” “fruit,” “product” or “income.” The Church has understood this to refer to the increase in net worth resulting from the productive effort of a person during a year. In an agricultural setting, this would mean the net crop proceeds, after deducting the cost of seed, fertilizer, hired labor and other expenses of producing the crop. In the case of a wage earner or salaried individual, increase is the amount of annual wage or salary after taxes. In the case of a self-employed individual, increase is the amount of annual profit.

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The Church believes that tithing is a personal matter (of obedience and faith) between an individual and God. The Church teaches that tithing is a law of God. It teaches, with as much specificity as the Bible contains, that God expects an individual to tithe, and that the tithe is to be one-tenth of an individual's annual increase. However, the Church does not produce an exhaustive list of specific computational rules on how exactly to compute one's annual increase. Those matters are up to an individual to determine in his specific circumstances. The Church merely advises individuals that they should be careful and honest with God, as He knows the heart and judges accordingly. The general guidelines included in the previous paragraph are simply that—general expressions of the Church's understanding of increase, in the most common situations in the world today. At the end of this paper (Appendix A) is a statement published by the Council of Elders of the United Church of God, *an International Association*, regarding general guidelines for computing a person's tithable base (i.e., his "increase").

### **First Tithe**

The first mention of tithing in the Bible is found in Genesis 14:18-20:

"Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: 'Blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand.' And he gave him a tithe of all."

In this initial account of tithing, it is significant to note the following particulars, as they establish the key points of tithing.

1. The recipient of the tithe—God's representative on the earth at the time, who was a source of God's blessings to the tithe payer. In this case, that representative was Melchizedek.
2. The reason for tithing—acknowledgment of God as the ultimate owner of all wealth and provider of all blessings.
3. The computational base for tithing—"all" of Abraham's increase, in this case, the spoils of the battle.

Abraham, the "father of all those who believe" (Romans 4:11), tithed on the spoils of war. This indicates that tithing is not limited to the increase from agricultural production, but is on all of a person's increase, from whatever source, because God is the ultimate giver of any increase. Abraham obviously understood that tithing was an appropriate way of honoring God with one's physical possessions. God had revealed His law of tithing to Abraham, and Abraham obeyed, as indeed he strove to obey all of God's laws (Genesis 26:5).

Later, God worked with and blessed Abraham's son Isaac and Isaac's son Jacob. God appeared in a dream to Jacob and promised to give him and his descendants many wonderful blessings. Moved by this dream, Jacob vowed to faithfully return to God a tithe of all that God gave to him. The account is found in Genesis 28:20-22.

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“Then Jacob made a vow, saying, ‘If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father’s house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God’s house, and of all that You give me I will surely give a tenth to You.’”

Hundreds of years later, the descendants of Jacob had grown to the point of being a nation, the captive nation of Israel. God led them out of Egyptian slavery by the hand of Moses and brought them to Mt. Sinai. God’s preexisting law of tithing was included as part of the covenant between God and the nation of Israel. Now, a tithe (the “first” tithe) of each individual’s annual increase was to be given to the tribe of Levi. In establishing this arrangement, God first reiterated that the tithe was His. It was a “holy” portion of the annual increase, and belonged to Him as we see in Leviticus 27:30-33:

“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 to the LORD. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.”

The entirety of this tithe, holy to God, belonging to Him, not to be used or consumed by the tithe payer, was given by God to the tribe of Levi. This tribe was not given an inheritance of land from which the members of the tribe could derive an increase to support and sustain them. Levites were occupied in special service to God and the people at the tabernacle (later, the temple). With no land inheritance and full-time religious service mandated for them, Levites were to live off the tithe. The Levites were in turn to set aside a tithe of the tithe they received and give it to the priest. This system provided for the religious instruction and organized worship of God for the nation of Israel. The instructions are found in Numbers 18:25-28.

“Then the LORD spoke to Moses, saying, ‘Speak thus to the Levites, and say to them: “When you take from the children of Israel **the tithes which I have given** you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD’S heave offering from it to Aaron the priest.’”

The nation of Israel proved to be obedient and faithful to God only rarely, and then not for long. Following an extended period of spiritual drift and disdain for the ways of God, a righteous ruler would occasionally institute reforms to bring the people back to God and His favor. One such instance involved King Hezekiah of Judah.

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2 Chronicles 29:1-3; 31:20-21: “Hezekiah became king when he was twenty-five years old, and he reigned twenty-nine years in Jerusalem. His mother’s name was Abijah the daughter of Zechariah. And he did what was right in the sight of the LORD, according to all that his father David had done. In the first year of his reign, in the first month, he opened the doors of the house of the LORD and repaired them . . . Thus Hezekiah did throughout all Judah, and he did what was good and right and true before the LORD his God. And in every work that he began in the service of the house of God, in the law and in the commandment, to seek his God, he did it with all his heart. So he prospered.”

Included in these reforms was a return to tithing, which in turn made possible a restoration of God’s system of properly led religious observance and teaching for the people.

2 Chronicles 31:11-12: “Now Hezekiah commanded them to prepare rooms in the house of the LORD, and they prepared them. Then *they faithfully brought in* the offerings, the *tithes*, and dedicated things.”

But reforms like this were short-lived. Over time, the northern house of Israel and southern house of Judah eventually were so rebellious towards God and lax in their service and response to His demands that He chastened them severely with military conquest and deportation at the hands of their enemies, Assyria and Babylon (2 Kings 17:6; 25:8-11).

After 70 years of captivity, God permitted a repentant remnant of the house of Judah to return from captivity to their homeland, to rebuild and start anew. Initially, they were careful and zealous to obey God. But in the time of Nehemiah, the people once again were selfishly and rebelliously refusing to tithe, and the whole system of godly worship had once again crumbled and decayed. At the preaching of Nehemiah, the people agreed once again to tithe to God, and there was a restoration of their blessings from God, for a time.

Nehemiah 13:9-12, 14: “Then I commanded them to cleanse the rooms [of the temple]; and I brought back into them the articles of the house of God, with the grain offering and the frankincense. I also realized that *the portions for the Levites had not been given them*; for each of the Levites and the singers who did the work had gone back to his field. So I contended with the rulers, and said, ‘Why is the house of God forsaken?’ And I gathered them together and set them in their place. *Then all Judah brought the tithe* of the grain and the new wine and the oil to the storehouse . . . Remember me, O my God, concerning this, and do not wipe out my good deeds that I have done for the house of my God, and for its services!”

Malachi pointed out the sins of God’s people that had caused them to lose His favor. His message of God’s response to the people’s unfaithfulness reflects the

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unchanging and consistent judgment of God (who Himself is unchanging, chapter 3:6—“For I am the LORD, I do not change”). This message therefore has relevance to God’s people in all times, including the end times. This timeless (including end-time) relevance is obvious when one considers the final verses of the book.

Malachi 4:1, 4-6: “‘For behold, the day is coming, burning like an oven, and all the proud, yes all who do wickedly will be stubble. And the day which is coming shall burn them up,’ says the LORD of hosts . . . ‘Remember the Law of Moses, My servant, which I commanded him in Horeb for all Israel, with the statutes and judgments. Behold, I will send you Elijah the prophet before the coming of the great and dreadful day of the LORD. And he will turn the hearts of the fathers to the children, and the hearts of the children to their fathers, lest I come and strike the earth with a curse.’”

One of the sins that God judges the people for in the book of Malachi is refusal to tithe. He equates failing to tithe with robbery—stealing from God. He calls on all people to repent of this sin, so they can be restored to God’s blessings.

Malachi 3: 8-10: “‘Will a man *rob God*? Yet *you have robbed Me*! But you say, ‘In what way have we robbed You?’ *In tithes and offerings*. You are cursed with a curse, for you have robbed Me, even this whole nation. *Bring all the tithes* into the storehouse, that there may be food in My house, and try Me now in this,’ says the LORD of hosts, ‘If I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it.’”

The law of tithing continues under the terms of the New Covenant. Jesus warned against assuming or teaching that God’s laws were abrogated by His coming.

Matthew 5:17-19: “Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill. For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled. Whoever therefore breaks one of the least of these commandments, and teaches men so, shall be called least in the kingdom of heaven; but whoever does and teaches them, he shall be called great in the kingdom of heaven.”

Jesus specifically addressed the question of tithing. He stated clearly that tithing is something a person should be careful not to leave undone.

Matthew 23:23: Woe to you, scribes and Pharisees, hypocrites! For *you pay tithe* of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, *without leaving the others undone*.”

In the parallel passage, Luke 11:42, Jesus upholds the law of tithing. In this context, Luke records His condemnation of the Pharisees’ excesses concerning the subject of ritual washings, part of the ritual law (verses 39-41).



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During His earthly ministry, Jesus promised that He would build His Church (Matthew 16:18). Under the terms of the New Covenant, the Church would become the spiritual “Israel of God” (Galatians 6:16), consisting of converted individuals who had repented of their sins, accepted Christ as their Savior, been baptized in water, and received the Holy Spirit of God. These individuals (Christians) are now the spiritual seed of Abraham and are spiritual Jews, regardless of human genealogy (John 8:39; Romans 2:29; 4:16; Galatians 3:7, 9, 14, 29). God’s focus is no longer primarily on the physical nation of Israel, but is now on the Church.

The needs God addressed with His people Israel remain the same as He works in an even greater way with the Church. God’s way of life must be taught to the whole world (Matthew 28:19-20); the membership must be nurtured and cared for (John 21:15-17); members are to continue to assemble together on the weekly Sabbath and the annual holy days (Hebrews 10:23-25); the poor and widows should not be neglected (1 Timothy 5:3-16; Ephesians 4:28).

The book of Hebrews discusses the temporary nature of the “fleshly ordinances” of the Sinaitic Covenant, which were identified with the temple, including animal sacrifices, washings and food and drink offerings. The temple-based, physical liturgy of the Sinaitic Covenant has now been rendered obsolete, but the remainder of God’s law, including tithing, remains.

Hebrews 9:8-11: “The Holy Spirit indicating this, that the way into the Holiest of All was not yet made manifest while the first tabernacle was still standing. It was symbolic for the present time in which both gifts and sacrifices are offered which cannot make him who performed the service perfect in regard to the conscience—concerned only with foods and drinks, various washings, and fleshly ordinances imposed *until the time of reformation. But Christ came* as High Priest of the good things to come, with the greater and more perfect tabernacle not made with hands, that is, not of this creation.”

The removal of the “fleshly ordinances imposed until the time of reformation” did not abrogate the law of tithing. It did, however, necessitate a change in who was to receive the tithe. No longer was it to be the Levites, those God designated to receive *His* tithes (Malachi 3:8-10) under the Sinaitic Covenant. It now reverts to the “priesthood of Melchizedek” (a name and function of the preincarnate Christ), i.e., the ministers of Jesus Christ, who serve His Church.

Hebrews 7:5-12, 15: “And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law [i.e., the law that designated the Levites as the recipients of the tithe under the terms of the Sinaitic Covenant], that is, from their brethren, though they have come from the loins of Abraham; but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. Now beyond all contradiction the lesser is blessed by the better. Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives.

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Even Levi, who receives tithes, paid tithes through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him. Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? ***For the priesthood being changed, of necessity there is also a change of the law*** [i.e., the law of who would now be priest and who would therefore receive the tithes, under the terms of the New Covenant] . . . And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest . . .”

The Melchizedek order of Jesus Christ has replaced the Levitical priesthood, in the administration of the New Covenant. The work of God today is done by the ministry of the Church, as it had been by the Levites under the terms of the Sinaitic Covenant. The followers of the gospel message gave monetary (tithes) and other aid to Jesus, to His disciples and, later, to other laborers in the Church, to support them in doing the work Christ had given His Church to do. Examples of such giving, and principles relating to it, are found in New Testament passages such as Luke 8:3; 10:7-8; 2 Corinthians 11:7-9; and Philippians 4:14-18. Just as the Levites were to live off the tithe under the terms of the Sinaitic Covenant, the laborers in the Church (the spiritual temple of God—1 Corinthians 3:16; Ephesians 2:19-22) are to receive physical support from the tithe now. Even though the apostle Paul did not always exercise his right to live off the tithes of the Church, he vigorously argued that God has given the ministry that right.

1 Corinthians 9:4-14: “Do we have no right to eat and drink? Do we have no right to take along a believing wife, as do also the other apostles, the brothers of the Lord, and Cephas? Or is it only Barnabas and I who have no right to refrain from working [supporting ourselves by other employment]? Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? Do I say these things as a mere man? Or does not the law say the same also? For it is written in the law of Moses, ‘You shall not muzzle an ox while it treads out the grain.’ Is it oxen God is concerned about? Or does He say it altogether for our sakes? For our sakes, ***no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope.*** If we have sown spiritual things for you, is it a great thing if we reap your material things? If others are partakers of ***this right*** over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? ***Even so the Lord has commanded that those who preach the gospel should live from the gospel.***”

Paul further elaborates on this subject in 1 Timothy 5:17-18, quoting the same passage (Deuteronomy 25:4) from the Old Testament, and the words of Jesus (Luke 10:7):

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“Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, ‘You shall not muzzle an ox while it treads out the grain,’ and ‘the laborer is worthy of his wages.’”

### **Second (Festival) Tithe**

As explained previously, the (“first”) tithe that was holy to God was to be set aside by the faithful tithe payer and given in its entirety to the Levites (Leviticus 27:30; Numbers 18:21). None of it was to be consumed or appropriated for personal use by the tithe payer. But we see further instruction which describes a tithe that was to be consumed by the tithe payer and his family. This must be a separate tithe, a “second” tithe. The instruction is found in Deuteronomy 12:17-18 and Deuteronomy 14:22-26.

Deuteronomy 12:17-18: ***‘You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand. But you must eat them [more properly translated ‘it’—referring to the ‘tithe’ of verse 17; the word *tow’chelenoo* includes a masculine singular suffix, --*enoo*, with an energetic noun, see Kittel et al., *Biblical Hebrew: a Text and Workbook*, page 215] before the LORD your God in the place which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all to which you put your hands.’***

Deuteronomy 14:22-26: “You shall truly tithe all the increase of your grain that the field produces year by year. And ***you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses. And you shall spend the money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household.***”

When was this tithe to be consumed by the faithful tithe payer and his family in rejoicing and worshipping at the place of God’s choosing? Deuteronomy 16 contains instructions to eat and rejoice and worship God during the holy festivals. Notice the following passage referring to the keeping of the Feast of Tabernacles.

Deuteronomy 16:13-15: “You shall observe the Feast of Tabernacles seven days, when you have gathered from your threshing floor and from your winepress. And you shall rejoice in your feast, you and your son and your daughter, your male servant and your female servant and the Levite, the stranger and the fatherless and

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the widow, who are within your gates. Seven days you shall keep a sacred feast to the LORD your God in the place which the LORD chooses, because the LORD your God will bless you in all your produce and in all the work of your hands, so that you surely rejoice.”

We see here not only the clearly distinct nature of this “second” tithe from the “first” tithe, but also the practicality of God. It is only logical and makes perfect sense that if God commands His people (including entire families) to travel and stay away from home for extended periods of joyous worship; He would put in place a method of financing it. Travel can be quite expensive, especially since God’s instruction involves rejoicing and enjoying the best and most desirable physical things, food and drink, etc. The festival tithe, the “second” tithe, provides a structured way for God’s people to meet the financial challenge of extended periods of travel.

In the New Testament, we read of Jesus regularly traveling to attend such festivals as the Passover (Luke 2:41-42; John 2:23) and the Feast of Tabernacles (John 7:2, 10). After Christ’s death, His disciples also continued to keep them (Acts 2:1-2). Moreover, the apostle Paul not only kept them (Acts 20:6, 16), but instructed the brethren on how to observe them (1 Corinthians 5:7-8; 11:23-33).

Since the early Church kept these feasts, which meant for many, extensive travel and considerable expenses, there is no indication in Scripture that anything had changed about God’s instructions regarding saving their second tithe to provide for the costs of such feasts. No doctrinal discussion is ever mentioned in the New Testament about changing the laws of tithing to a method of voluntarily giving. So the conclusion, based on the New Testament practices, is that these laws are still in effect.

### **Third Tithe**

There is additional biblical instruction regarding tithing and help for the poor. God does not forget them. Jesus acknowledged that conditions would always be prevalent that would lead to some individuals being truly poor and in need (John 12:8). But He also said that it is more blessed to give than to receive (Acts 20:35). His apostles taught the same, that Christians have an obligation to help others who are truly in need (Galatians 2:10; 1 Timothy 5:3).

This teaching of Jesus and His disciples is a continuation of the commandments found in God’s Word regarding the obligation of those more blessed to help those truly in need. Twice in God’s law, in Deuteronomy 14:28 and Deuteronomy 26:12-13, there is instruction regarding a tithe that is to be saved and distributed **every third year**. The “first” tithe and festival (“second”) tithe were to be saved every year, and normally taken to a central place of worship. The first tithe was to be used by the Levites and in the case of the festival tithe; it was to be used for festival expenses (Deuteronomy 12:6, 17-18; 14:22-27).

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But this special tithe of the third year was to be set aside locally (“within your gates”) for the use by the Levite, stranger, fatherless and widow (Deuteronomy 14:28 “At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.” Deuteronomy 26:12 “When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled.”). The stranger, fatherless and widow were the poor of the community. Apparently, there also were occasions when the Levite, though otherwise generally supported by the “first” tithe, could benefit from this special third year tithe as well.

A passage in Amos indicates the practice of bringing tithes every three years was in effect hundreds of years after God gave this commandment in Deuteronomy 14:28 and 26:12.

**Amos 4:4** “Come to Bethel, and transgress; at Gilgall multiply transgression; and bring your sacrifices every morning, and your tithes after three years” (KJV). [The NKJV has “days” instead of “years” at the end of this sentence, but then adds in a marginal note, “or *years*, Deuteronomy 14:28.”]

The Hebrew word translated “days” in the NKJV and “years” in the KJV is *yowm*. It is commonly rendered “day” in the Old Testament. However *yowm* is used in a different context to denote other periods of time as shown in the KJV. According to *Vine’s Complete Expository Dictionary*, “... when used in the plural, the word may represent ‘year’: ‘Thou shalt therefore keep this ordinance in his season from year to year [*yamim*]’ (Exodus 13:10)” (*W.E. Vine, Merrill F. Unger and William White*, 1997). The plural form, *yamim*, is used in Amos 4:4 and the only tithe that is commanded to be given in intervals of “three” is the third tithe.

“... **After three years**—every third year, literally, ‘**after three (years of) days**’ (that is, the fullest complement of days, or *a year*); ‘**after three full years**’... The Israelites here also kept to the letter of the law in bringing in the tithes of their increase **every third year** (De 14:28; 26:12)” (*Commentary Critical and Explanatory on the Whole Bible*, Robert Jamieson, A.R. Fausset; and David Brown, Oak Harbor, WA: Logos Research Systems, Inc., 1998).

It is important to note that there was a seven-year cycle in place. The seventh year was a year of rest for the land, so no “increase” was realized (Leviticus 25:1-7, 18-22). God would bless His faithful people with enough in the sixth year so that they would be able to rest the land in the seventh year. This leads to the conclusion that the “every third year” tithe was every third year (i.e., years three and six) of a seven-year cycle.

Any other conclusion leads to a problem with the 21<sup>st</sup> year. The two laws (an every third year tithe of the increase, and an every seventh year rest, with no increase) would be in conflict in year 21 (three times seven). The flow of Deuteronomy 14:28-29 (dealing with the special tithe for the poor every third year) and Deuteronomy 15:1

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(dealing with the special nature of every seventh year) further leads to the conclusion that the “third” tithe applies to the third and sixth year of a cycle of seven.

In modern times, some national governments have instituted mandatory taxes for social welfare and care for the poor leading to a dilemma. Do those who are obedient to God, those who pay the special tithe two of every seven years for the care and maintenance of the poor and disabled, have to keep it twice? If the government taxes a person’s income through social security and similar welfare taxes already, and uses those funds for the care and maintenance of the poor, is a Christian obliged to pay the special tithe in addition?

In addressing this question, the Council of Elders of the United Church of God, *an International Association*, has examined the matter, and has confirmed the Church’s teaching that Christians should obey the scriptural instructions regarding providing the needs of the poor. When forced to pay social welfare taxes, though, relief from double payment is provided. As an administrative matter, the Council has issued the following statement:

“The Council of Elders has resolved that where governments provide programs, the intent and purpose of which is to provide for the needs of those that the biblical third tithe was designed to assist, and that where such programs are funded by an annual rate of taxation greater than the biblical third tithe, members are not obligated to pay what amounts to an additional third tithe to the Church. The Council of Elders further resolves that since there will always be members of the Church whose needs will not be adequately provided for by national government social programs, and since the clear example in Scripture is that the Church care for its members in need (Leviticus 19:9-10; Isaiah 58:7; Matthew 25:35-40; Galatians 2:9-10), that those members of the Church who are able, are encouraged to contribute to the Church Assistance Fund so that the biblical injunction to care for the needy within the Church can be fulfilled.”

This statement represents the understanding and application of the “third tithe” in our modern world by the UCGIA.

### **Extra-Biblical Sources Indicating More Than One Tithe**

There are several sources in ancient literature that agree that the Bible describes multiple tithes, not just a single tithe with varying uses in different years.

The Jewish historian Josephus, who lived about the time of Christ, documented the understanding of his time regarding the festival tithe. The following passage, describing the festival (“second”) tithe appears in *Antiquities of the Jews*, Book IV, Chapter VIII, Section 8.

“Let there be taken out of your fruits a tenth, *besides that which you have allotted to give to the priests and Levites*. This you may indeed sell in the country, but *it is*

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*to be used in those feasts and sacrifices that are to be celebrated in the holy city: for it is fit that you should enjoy those fruits of the earth which God gives you to possess.”*

Josephus also comments on the “third” tithe, in *Antiquities of the Jews*, Book IV, Chapter VIII, Section 22.

“Besides these 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 to be distributed to those that want; to women also that are widows, and to children that are orphans.”

In the apocryphal book of Tobit, which many scholars date to about 200 B.C., the writer gives the following description of his giving of the third tithe.

Tobit 1:6-8, New American Bible: “I, for my part, would often make the pilgrimage alone to Jerusalem for the festivals, as is prescribed for all Israel by perpetual decree. Bringing with me the first fruits of the field and the firstlings of the flock, together with a tenth of my income and the first shearings of the sheep, I would hasten to Jerusalem and present them to the priests, Aaron’s sons, at the altar. To the Levites who were doing service in Jerusalem I would give the tithe of the grain, wine, olive oil, pomegranates, figs and other fruits. And except for sabbatical years, I used to give a second tithe in money, which each year I would go and disburse in Jerusalem. The third tithe I gave to orphans and widows, and to converts who were living with the Israelites. Every third year I would bring them this offering, and we ate it in keeping with the decree of the Mosaic law and the commands of Deborah, the mother of my father Tobiel; for when my father died, he left me an orphan.”

For more discussion of the three tithes, please refer to Appendix B.

### **Conclusion**

The Church believes that there are three tithes ordained by God, one for financing the work of God, another for observance of God’s annual festivals, and another for caring for the poor. On occasion, the Church issues administrative explanations of how to apply the tithing laws in our modern world, but it has not developed an extensive list of dos and don’ts. It teaches that the basis of tithing is annual increase, and encourages individuals to honestly determine increase in their circumstances as a private matter of worship between them and God.

**Appendix A**  
**Determining the Titheable Base**

*The following statement was issued by the Council of Elders of the United Church of God, an International Association, in May, 1996. It is an administrative ruling concerning the determination of an individual's titheable base.*

As a result of questions about the administration of tithing, the Council of Elders has approved the following statement. This statement deals with an administrative area, tithing on net income, but not the doctrinal aspects of tithing. The United Church of God, an International Association is committed to the belief that tithing is commanded for Christians today (Matthew 23:23).

**Tithing on Net Income**

The Church of God has needed to make decisions from time to time regarding the administration of tithing. There are many factors that demand that such decisions be made. Our modern world creates situations and circumstances which require that we address how to administer the doctrine of tithing.

In 1982 Mr. Herbert W. Armstrong came to the conclusion that since brethren in various European countries had no control over the deduction of taxes from their income and derived only minimal economic benefit from payment of such taxes, the taxes withheld should not be considered increase for the purpose of tithing. Mr. Armstrong subsequently applied this principle to other nations.

Our modern system of economics is quite different from that of biblical times. Furthermore, our system of taxation has a greater impact on wages and salaries than in previous ages. If we take into account the various forms of taxation, such as income tax, value added tax, property tax, social security tax, etc., the burden is often oppressive.

The Church recognizes the confiscatory nature of such taxation. Therefore, the Council of Elders has adopted the following proposal:

While the Church acknowledges the validity of God's law of tithing, it also recognizes the excessive levels of taxation and their impact on individual incomes. The Church believes that the appropriate definition of "increase" is net income after income tax. Therefore, the Church teaches that the tithe may be calculated on net income after income tax has been deducted. Of course, members are free to tithe on gross income before income taxes are deducted if they so choose and they are free to make contributions above their tithes as an expression of God's way of give.



**Appendix B**  
**Extra Biblical Understanding of Three Tithes**

The following material is from the tract “The Tithes in Scripture, Being Chapters from ‘The Sacred Tenth’” by Henry Lansdell, D.D., F.R.G.S., M.R.A.S., Chaplain of Modern College, Blackheath, Australia, 1908. The Sacred Tenth was a two-volume work published previously by the same author. This material gives a thorough exposition of all three biblical tithes.

**Chapter III**  
**Israel’s Three Tithes**

*Tithe-paying expressly enjoined in the Pentateuch. The first tithe, and observations thereon—given by God to the Levites. The second, or festival, tithe—its object, mode of payment, and personal benefit to the offerer. The third, or poor’s, tithe—not a substitute for second tithe, as witnessed by Tobit, Josephus, and others; Maimonides to the contrary, notwithstanding. The third tithe, by modern comparison, not excessive.*

We have now reached a higher platform, which suggests a change of venue, or, at all events, the looking at our subject from a different standpoint.

Thus far we have heard of the custom of tithe-paying throughout the ancient world, and have argued, from the universality of the observance, that there was probably some primitive law which enjoined it. What that law was, who enjoined it, or when, neither secular literature nor ancient monuments inform us; nor does the Book of Genesis make these points clear to demonstration.

If, however, we may assume that God directed from the first that a tenth of man’s increase would be a fitting proportion to render to Himself, as the great Lord of all, then, not only do we find nothing in Genesis to conflict with a theory of this kind, but, on the contrary, we see several passages connected with patriarchal religion that seem to confirm such an idea, and to make the assumption highly probable.

When, moreover, we come to other books of the Pentateuch, we are brought face to face with written laws which distinctly deal with tithe payments, not indeed as a new institution, but as regulated and adapted to a new form of government on which was based the Jewish polity.

Thus we read in Leviticus 27:30-33:

“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 redeem aught of his tithe, he shall add unto it a 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

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change it: and if he change it at all, then both it and that for which it is changed shall be holy; it shall not be redeemed.”

From this passage we learn:

1. That a tenth of the produce of the land, whether of seed or fruit, was claimed by God, and was to be regarded as holy (or set apart) for Him.
2. That if the offerer wished to retain this tenth of seed or fruit, he might do so by paying its value, and adding thereto one-fifth.
3. That every tenth calf and lamb also (that is, increase of the herd or flock) was to be set apart for Jehovah.

That this form of animal tithe might not be redeemed, nor the animals exchanged: but if an owner, notwithstanding, presumed to change a tithe animal, then both the tithe animal [The manner of tithing, as described by Maimonides, was this: “He (the owner) gathers all the lambs and all the calves into a field, and makes a little door to it, so that two *cannot* go at once; and he places their dams without, and they bleat, so that the lambs hear their voice, and go out of the fold to meet them, as it is said, *whatsoever passeth under the rod*: for it must pass of itself, and not be brought out by his hand; and when they go out of the fold, one after another, he begins and counts them with the rod: one, two, three, four, five, six, seven, eight, nine, and the tenth that goes out, whether male or female, whether perfect or blemished, he marks it with a red mark, and says, ‘This is the tithe’” (*Hilchet Becorot*, c. 6, sect 1; from Gills *Exposition*, on **Leviticus 27:32**)] and that for which it was exchanged, were to be forfeited, and set apart for Jehovah.

From Numbers 18:21-24 we learn that the tithe just mentioned, though claimed by Jehovah Himself, was given by Him to the Levites. Thus:

“And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting. And henceforth the children of Israel shall not come nigh the tent of meeting, lest they bear sin, and die. But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity: it shall be a statute forever throughout your generations, and among the children of Israel they shall have no inheritance. For the tithe of the children of Israel, which they offer as a heave offering unto the Lord, I have given to the Levites for an inheritance.”

Hence this first, or Lord’s tithe, is known also as the Levite’s tithe, concerning which it may be convenient here to notice:

That from this tithing no produce of land, or increase of herd or flock, is expected.

That the offerer has no voice in its disposal.

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That though it was called a heave offering, the offerer did not receive any of it back again.

That this tithe was not an amount that might be diminished, or an alms that the owner might render or not as he pleased, but a divine claim, the withholding of which was regarded by God as dishonesty, Malachi 3:8.

It may further be noted concerning this first tithe that the Levites to whom it was given by God, were required by Him to render a tenth of what they received as a heave offering to Jehovah, and to pay it to Aaron the priest, Numbers 18:26-28.

We now proceed to a second tithe, which reads thus, Deuteronomy 14:22-27:

“Thou shalt surely tithe all the increase of thy seed, that which cometh forth of the field year by year. And thou shalt eat before the LORD thy God, in the place which He shall choose to cause His name to dwell there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herd and of thy flock; that thou mayest learn to fear the LORD thy God always. And if the way be too long for thee, so that thou art not able to carry it, because the place is too far from thee, which the LORD thy God shall choose to set His name there, when the LORD thy God shall bless thee: 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 the money for whatsoever thy soul desireth, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul asketh of thee: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou and thy household: and the Levite that is within thy gates.”

Concerning the second tithe, we seem to learn:

That it consisted of the yearly increase of the land.

That it was to be eaten by the offerer, his household, and the Levite, with firstlings of herd and flock, but only at the appointed place of worship.

The object of this was that Israel might always fear Jehovah.

This tithe might be converted at home into money, to be expended at the capital for sacrifices and feasting.

The tithe-payer was to eat and rejoice before God.

The due payment of this second tithe involved a stay of at least a week each at the Passover and the Feast of Tabernacles, as well as a shorter period at the Feast of Weeks, Deuteronomy 16:3, 13, 16.

It will help us better to understand this second, or festival tithe, as it is sometimes called, if we consider the end it was to serve. All the males in Israel (with their families,

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if they chose) were to assemble at the sanctuary three times a year for the worship of God, Deuteronomy 12:6-7.

“And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and the heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herd and of your flock: and there you shall eat before the Lord your God, and ye shall rejoice in all that ye put your hand unto, ye and your households.”

The primary end, therefore, of the festivals was to foster religious principles and to furnish a time and place for social observances and the offering of sacrifices, all being done in recognition of God's bounty, and as acts of fealty and worship to Him. Now, in all nations, the main idea of a sacrifice has been that of a meal offered to a deity (*Encyclopaedia Britannica*, 9th ed., “Sacrifice,” by W. Robertson Smith, vol. 21, 132). In some cases the meal was made over entirely to the god; but more commonly the sacrifice was a feast, of which the god and the worshippers were supposed to partake together. In other words, the offering rendered, whether animal or vegetable, was sometimes wholly burnt; at others, was consumed partly by fire and partly by the priest; or, once more, part was burnt, part was taken by the priest, and a part returned to the offerer.

So, if an Israelite sinned, his appointed way to forgiveness was by sacrifice; and if he had vows to redeem, or thanksgivings to make, all involved the presentation of sacrifice. But this and other sacrifices were not to be offered in just any place the worshipper chose, Deuteronomy 12:17-18, but must be taken to the ecclesiastical capital, such as was afterwards established at the resting-places of the Ark, as in Shiloh, and in Jerusalem.

Speaking generally, the Jewish sacrifices partook more or less of the nature of expiation (for sin committed), of dedication (when seeking a favour), or of thanksgiving (for favour received); and according to the intention of the offerer was the kind of sacrifice presented.

In the case of the burnt offering proper, the priest took the skin, but all else was consumed by fire, Leviticus 7:6. In the case of the sin offering, the trespass offering, and the meat (or meal) offering, that which was not burnt was for the officiating priest, or the priests generally, Leviticus 5:2-10; 7:6-10, whilst, in the case of the peace offering, the breast and right shoulder only belonged to the priests, and the remainder might be consumed by the offerer. [I remember how these distinctions were practically brought home to my mind in India at Jaipur, where, at the daily sacrifice, I saw a goat decapitated before a Hindu altar. The head was placed on the altar, curtains were drawn, and the god was supposed to be left to partake of the meal in some mysterious way. Again, in Calcutta, as I approached the temple of Kali, I saw a man carrying the headless carcass of a goat, which he had just offered in sacrifice, the head having been taken by the priest, and the offerer being at liberty to dispose of the carcass as he pleased.]

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Thus the Israelite would have the opportunity of eating and rejoicing before God, and feasting with his household; and the second, or festival, tithe, was intended to furnish the means for doing this.

Furthermore, if the first and second tithes be compared, it will be seen, by way of distinction, that whereas the offerer had no voice whatever in the disposal of the first tithe, the disposal of the second tithe was largely in his own hands; and that whereas the offerer did not receive again any portion for himself of the first tithe, he might receive in some cases the greater part of the second tithe for his own use, or purposes, as well as for the enjoyment of others.

We now come to a third tithe, Deuteronomy 14:28-29,

“At the end of every three years thou shalt bring forth all the tithe of thine increase in the same year, and shalt lay it up within thy gates; and the Levite, because he hath no portion 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.”

This seems to teach that:

A tenth of every third year’s increase was to be laid up at home.

This tenth was to be shared by the local Levite, the stranger, the fatherless, and the widow.

The object of this tithe was that Jehovah might bless the work of the tithe-payer’s hands.

Some think this was not a third tithe, but a triennial substitute for the second tithe, so that in the third, and again the sixth, years (as well as the seventh year, when the land was not to be cultivated), the Israelite would not take the second, or festival, tithe to the sanctuary, but would dispose of it among the poor at home.

Perhaps this view may have been in part suggested by the Septuagint, which varies the punctuation, and reads: “After three years thou shalt bring forth all the tithe of thine increase. In that year thou shalt lay it up in thy cities,” Deuteronomy 14:27. [In support of this opinion may be quoted the words of Maimonides: “On the third and sixth years from the sabbatical year, after they have separated the first tithe, they separate from what remains another tithe, and give it to the poor, and it is called the poor’s tithe; and not on those two years is the second tithe, but the poor’s tithe.”—Gill on Deuteronomy 14:28; Maimonides, *Hilchot Mattanot Anayim*, c. 6, sect. 4. See also *Speaker’s Commentary* on Deuteronomy 14:28-29, and McClintock and Strong’s *Cyclopaedia*, vol. 10. p. 433.]

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Selden and Michaelis also argue in the same direction, saying that a third tithe should be an excessive demand upon the income of a man who had already expended two-tenths of his increase (McClintock and Strong's *Cyclopaedia*, vol. 10, p. 434). Peake likewise says: "It may be urged that it is not probable that a double tribute should be exacted from the crops." And again: "Nor is it probable that a tax of nearly one-fifth of the whole produce should be imposed on the farmers." (Article "Tithe," in *Hastings Dictionary of the Bible*, I, p. 780.)

On the other hand, as opposed to these conjectures, it may be observed:

That the Hebrew text nowhere says explicitly that the third tithe should be substituted for the second.

The injunction is several times repeated that every male should go up to the festivals yearly but neither the third, sixth, seventh, or any other year is excepted. [Some (and Professor Driver, *International Critical Commentary*, Deuteronomy, p. 168, among them) have supposed that, as the land was not to be sown in the seventh year, no tithe would be paid (McClintock and Strong, vol. 10, p. 435). But if so, how were the Levites during that year to live, unless a double or triple tithe was to be paid in the sixth year? And this the law had already provided for. "If ye shall say, What shall we eat the seventh year? Behold we shall not sow, nor gather in our increase. Then will I command My blessing upon you in the sixth year, and it shall bring forth fruit for three years," etc., Leviticus 25:20-22.]

Besides, not going up to the festivals on the third, sixth, and seventh years would be attended with a further and practical difficulty: for if a man had sinned after returning, say, from the last feast of the fifth year, he would, under normal circumstances, be deprived of the opportunity of offering a sacrifice of expiation at the sanctuary until after an interval of two years.

Moreover, we have at least three witnesses of prominent rank for the third tithe being an addition to, and not a substitute for, the second tithe. The author of Tobit, for instance, when stating how he walked in the ways of truth and righteousness, notwithstanding the falling away of his father's family from God's command to sacrifice at Jerusalem, makes his subject say:

"I alone went often to Jerusalem at the feasts, as it hath been ordained unto all Israel by an everlasting decree, having the firstfruits and the tenths of mine increase, and that which was first shorn; and I gave them at the altar to the priests, the sons of Aaron. The tenth part of all mine increase I gave to the sons of Levi, who ministered at Jerusalem: and the second tenth apart I sold away, and went; and spent it each year at Jerusalem: and the third I gave unto them for whom it was meet, as Deborah my father's mother had commanded me," Tobit 1:6-8.

The foregoing quotation is the revised English version from the Vatican codex; but the reading of the Sinaitic codex is still more noteworthy. [I translate this passage as

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follows: “Having the firstfruits, and the firstborn and the tithes of cattle, and the first shearing of the sheep, I proceeded to Jerusalem, and I gave them to the priests, the sons of Aaron, at the altar; and the tenth of the wine, and of the corn, and of olive, and pomegranate, and the other fruit trees to the sons of Levi ministering in Jerusalem. And the second tithe I sold away for money during six years, and I used to go every year and spend it in Jerusalem. And I gave them (i.e. the tithes) to the orphans, and to the widows, and to the strangers living among the children of Israel. I brought in and I gave (the tithes) to them in the third year, and we ate them according to the ordinance ordained concerning them in the law of Moses and according to the commandments which Deborah, the mother of Ananeel our father, commanded.”]

Again, Josephus is quite clear as to a third tithe. He writes:

“Beside 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 tithe to be distributed to those that want; to women also that are widows, and to children that are orphans,” (Josephus, *Antiquities*, bk. 4).

After Josephus we have the testimony of Jerome, who, like the preceding two witnesses, lived in Palestine. He says one tithe was given to the Levites, out of which they gave a tenth to the priests; a second tithe was applied to festival purposes, and a third was given to the poor (Commentary on Ezekiel 45:1, 565. quoted in *McClintock and Strong*, 10, 434). And so, evidently, Chrysostom understood, for he preaches: “What, then, did they (the Jews) give? A tenth of all their possessions, and another tenth, and after this a third (tenth),” etc. (Homily 64 on Matthew 20:27).

Once more, for a modern opinion to the same purpose, may be instanced that of Dr. Pusey, late Regius Professor of Hebrew at Oxford, who, preaching on Ash Wednesday, at St. Paul's, Knightsbridge, is quoted thus:

The Pharisee “paid tithes of all which he possessed: a double tithe, you will recollect, one for God’s priests, the other for the sacrifices, and yet another every third year for the poor: 4s. 8d. in the pound he anyhow gave to God, not, as our custom is, underrating property for the poor-rate, but a good 4s. 8d. in the pound on the average of the three years,” Pearson, *Systematic Beneficence*, p. 11.

In fact, I can find no authority in favour of this supposed triennial substitution of the third tithe for the second, until the twelfth century, when Maimonides says that the third and sixth year’s second tithe was shared between the poor and the Levites, i.e. that there was no third tithe, *De Jur. Paup.* 6, 4. quoted in *McClintock and Strong*, 10, p. 434. But even then we have a contemporary rabbi of the same century (Aben Ezra) who says: “This was a third tithe, and did not excuse the second tithe.” (See Gill on Deuteronomy 14:28.)

The reader, therefore, will judge concerning the plain statement of the law, supported by what we have seen was thought right by the author of the book of Tobit in

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perhaps the third century before Christ; and also at the time of Josephus (two or three centuries later, and when tithe-paying was still practiced), (see *Sacred Tenth*, pp. 79, 106) together with the testimony of Jerome (who lived in Palestine four centuries later, and may be presumed to have known how his contemporaries, at least among the Samaritans, were paying their tithes) whether all this is not more likely to be true than a statement such as that of Maimonides, who, though buried in Palestine, yet flourished in Spain, but not until a thousand years after the Jewish nation had been dispersed.

As for the objection that a third tithe would be an excessive demand upon income the late Sir Monier Williams, Professor of Sanskrit at Oxford, having referred me to passages of Sanskrit law, especially the code of Manu, the oldest compendium of the laws of the Brahmans, pointed out that the usual proportion of produce taken by the king was a sixth part (as we have seen was the case in Egypt), (see *Sacred Tenth*, p. 8) but that in times of necessity he might take one-fourth of the crop (Monier Williams, *Indian Wisdom*, p. 264).

We may remember also that, in the time of the Maccabees, the inhabitants of Judea seem to have been taxed to the extent of one-third of their seed and half of their fruit, I Maccabees 10:30.

For modern illustrations I would observe, that on my first visit to Bokhara, in 1882, I asked about taxes, and received widely divergent answers in different parts of the Khanate. At one place they said that out of ten batmans of harvest they paid eight (or four-fifths) for taxes; and at another, four (or a half); and that, a matter of fact, the *beks* took more and more, and as much as they pleased (Lansdell's *Russian Central Asia*, vol. 2. p. 187).

Again, in 1894, when travelling through most of the large towns of Italy, I was told more than once that the taxes then being levied upon the people amounted to at least 20 per cent of their incomes. Given, then, a conscientious Italian paying 20 percent of his income to the State, and, as expected by the Council of Trent, (session 25, ch. 12) another tithe, or 10 percent, to his church, and these demands, united, would be a heavier claim upon income than the three tithes of the law. Moreover, if Josephus could enjoin the Jews to pay three tithes for their own religion, when they were paying also taxes to the Romans, much more might the Mosaic law require three tithes under the theocracy, especially as the payment of these procured to the Israelite not a few of the judicial, educational, and social benefits for which other nations now pay taxes.

It would seem, then, that the Mosaic law enjoined upon the Israelite to pay yearly, in connection with his religion, two-tenths, and, at the end of three years, a third tenth, of his income.



**Appendix C**  
**Extra-Biblical Resources Supporting Multiple Tithes in Ancient Israel**

The teaching of the Church of God has involved a three tithe system based upon the understanding of the Old Testament Scriptures. Each one of the works cited below supports multiple tithes, some two tithes, but most a full three tithe system. Those who support only a two tithe system have a great deal of difficulty explaining how the financing of the observance of the annual Feasts of God was accomplished in the third and sixth years, if the second tithe substitutes for the third and is given to the poor during those years.

Dr. Henry Lansdell wrote a two-volume work entitled *The Sacred Tenth* around the turn of the 20th century. He later republished portions of the book in a tract entitled *The Tithe in Scripture* (Henry Lansdell, D.D., F.R.G.S, M.R.A.S., Chaplain of Modern College, Blackheath, Australia, 1908). On the subject of third tithe in Israel, below is a quote from this tract.

“In fact, I can find no authority in favour of this supposed triennial substitution of the third tithe for the second, until the twelfth century, when Maimonides says that the third and sixth years second tithe was shared between the poor and the Levites, i.e. that there was no third tithe, De Jur.Paup. 6, 4, quoted in *McClintock and Strong*, 10, p. 434. But even then we have a contemporary rabbi of the same century (Aben Ezra) who says: ‘This was a third tithe, and did not excuse the second tithe.’ (See Gill on Deuteronomy 14:28).”

**Resources**

1. *Book of Jubilees* (mid-second century B.C., among pseudepigraphal works)
2. *Cruden's Complete Concordance*
3. *Illustrated Bible Dictionary* by Easton
4. *Halley's Bible Handbook*
5. *Matthew Henry's Commentary*
6. *Jamieson-Fausset-Brown Commentary on the Whole Bible*
7. Joachim Jeremias, *Jerusalem in the Time of Jesus*
8. Jerome (Catholic writer A.D. 331-420, the Vulgate)
9. Josephus, *Antiquities of the Jews* (first century)
10. *Book of Tobit* (apocryphal book)
11. Henry Lansdell, *The Tithe in Scripture, Being Chapters from the Sacred Tenth*
12. *Illustrated Bible Dictionary* by Nelson
13. *The Torah, a Modern Commentary*, edited by W. Gunther Plaut
14. *The Septuagint* (Greek translation of the OT, mid-second century B.C.)
15. *The Talmud*
16. *The New Nave's Topical Textbook of the Bible*
17. *Unger's Bible Dictionary*
18. *The Bible Knowledge Commentary*