

this is not my study

## WHAT BIBLE SAYS ABOUT TITHING

Eliashib the priest and Tobiah had abused the tithe for the Levites (v.5,10), until Nehemiah found out what they were doing and made reforms. This is what happened when all the tithes went to a central "headquarters" instead of to the priests designated for the Levites as commanded in Num 18:24-28,31.

Neh 13:12-13 Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries. And I made treasurers over the treasuries...and their office was to distribute to their brethren. (KJV) 4643 Heb. maaser, as above.

After Nehemiah's reforms the tithes were taken to the outlying treasuries, more than one, not a central treasury at the Temple. From the treasuries distribution would be made to the Levites, who would in turn tithe to the Aaronic priesthood (cf. Neh 10:37).

Amos 4:4 Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: (KJV) 4643 Heb. maaser, as above. The prophet implies that sacrifices and the tithe given after

three years are transgression if given at Gilgal or at Bethel, to the false shrines in Israel.

Mal 3:8-10 8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.

10 Bring ye all the tithes into the storehouse, that there may be eat 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. (KJV) 4683 Heb. maaser, as above.

Tithes were not being given and the Temple service was being neglected. The nation would not be blessed unless the tithes were given and received as God had commanded. This is speaking nationally of blessings God would give for obedience to Him. It leaves us with the question, are tithes required where there are no Levitical cities or Temple to receive them?

The Temple service would suffer were the national tithe not delivered to the Levites in their cities, because the Levites were obliged to tithe of their increase to supply the Temple service at Jerusalem (cf. Num 18:28).

Mat 23:23 Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone. (KJV) 586 Gr. Apodekatoo--to

tithe (as a debtor or creditor), tithe.

The Pharisees tithed scrupulously according to Judaic laws.

Lk 11:42 But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone. (KJV) 586 Gr. apodekatoo, as above. Jesus brings the same indictment as above.

Tithing according to legal minutiae didn't carry much weight with Jesus, but it made the Pharisees feel self-righteous.

Lk 18:12 I fast twice in the week, I give tithes of all that I possess. (KJV) 586 Gr. apodekatoo, as above. Jesus gives the parable wherein the Pharisee is feeling self righteous about all the legalisms he observes, including tithing.

But the humble tax collector was justified, not the scrupulous tithe giver.

Heb 7:5 And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: (KJV) 586 Gr. apodekatoo, as above.

The Tribe of Levi inherited the priesthood, much as Joseph inherited the birthright (I Chr 5:2) and Judah inherited the scepter (Gen 9:10). The Aaronic priests were of the Tribe of Levi, though only a small fraction of it. The tithe of the national increase went to the Levites to sustain them in all their cities (cf. Num 18:30-31, Neh 10:37).

Heb 7:6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. (KJV) 1183 Gr. dekatoo--to tithe, give or take a tenth, pay or receive tithes. Abraham gave a tithe of the spoils of his victory over the kings to Melchisedec, who was not a Levite, but Priest of God Most High.

Heb 7:8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. (KJV) Gr. 1181 dekate tenth or tithe.

Heb 7:9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. (KJV) 1183 Gr. dekatoo, as above. Abraham figuratively paid tithes on behalf of Levi, showing that Melchisedec is greater than Levi, being the Priest of God Most High. Abraham gave a tithe of the spoils of battle to Melchizedek. Jacob vowed to give a tenth of his increase to the Lord. The nation of Israel was commanded to tithe of the produce of the land to the Tribe of Levi when they came into the Promised Land. The tithe of the produce of the land was to include the crops of the fields, the fruits of the orchards and vineyards, as well as the increase of their herds of cattle and flocks of sheep and goats. This tithe was holy unto the Lord and dedicated to Him

as His own (Lev 27:30). The Lord specified that it was to be given to the Levites (Num 18:24).

A portion of the tithe was to be used yearly by the people for their attendance at the annual festival of the Lord in a place that He would designate in the Land of Promise. Yet another portion was to be given after three years to provide for the needy (Deut 26:12). The prophet Amos implies that it is transgression to give of one's tithe to false religions such as that existing in Israel at the time.

Israel had not turned from the false religion set up by Jeroboam after his rebellion against Rehoboam.

When the remnant of Judah returned to Judea after the Babylonian captivity, a tithing economy was established in Judea. The tithe of the produce of the fields was delivered to the Levites in the cities, of which a tithe was given to the Aaronic priests for the Temple service at Jerusalem. Under the management of Eliashiab and Tobiah, the Levites' portion of the tithe was diverted to Tobiah's warehouse at the Temple instead of to the Levites. Nehemiah had to straighten the problem out when he returned from Babylon. Then the tithe was restored to the Levites in the city treasuries. These were not banks or financial institutions where money was stashed in safes, but storehouses for produce. The word for "treasuries" in Neh 12:44 and Neh 13:12 is the Heb. *owtsar*--armory, cellar, garner, storehouse, treasure house; from the Heb. *atsar*--to store up, to lay up in store, treasure. Here it refers to the warehouses, storage facilities, or barns where the produce of the land was kept.

In general the tithes spoken of in the Bible do not refer to money *per se*, but to the agricultural produce of the land. God designated the tithe of the increase of the land to go to the Tribe of Levi so that they would be provided with food and the means of livelihood in all their households in return for their service in His behalf. In turn the Levites tithed to the Aaronic Priesthood for the Temple and its related services and activities. Since the Aaronic Priesthood were part of the Tribe of Levi, they too tithed for the Temple service, which they were called upon to perform in their courses (cf. I Chr 23).

It has been taught that since Melchizedek received tithes of Abraham, and Christ was Melchizedek, Church members should therefore pay tithes to Christ. The manner in which this is to be done is to send one's money in to the organized religious church in the amount of a first tithe of one's gross income, or pay it directly to an appointed Pastor, plus whatever additional contributions one could scrape together. When one considers that all this would be exacted before taxes were paid, one begins to understand God's indignation toward those who would enrich themselves by grinding the faces of the poor, as He says in Isaiah 3:14-15.

>>===== This is part one of two parts of this study =====