

## Correspondence Course Lesson 24

### Tithing

Many of the laws of the Torah are actually based on principles of the very character of Yahweh. Tithing is one of those principles. It is an Elohim given principle that whenever someone is blessed and increases their wealth or assets that they should give back a portion to help fund the sanctuary of Yahweh and His work here on earth that also helps and provides for the widows, and orphans, and the less fortunate.

**Psalms 24:1** *[A Psalm of David.] The earth belongs to YAHWEH, and the fullness of it; the world, and those who live in it.*

The tithing law of the Torah is based on the above scripture that sets the precedent that Yahweh is the Creator of everything in the universe and therefore owns everything, including the lives of all human beings ever born. Every single thing that every human being possesses is made from something that Yahweh created and owns, and therefore in the Kingdom mindset there is no ownership of private property since everything already belongs to Yahweh, and in His Kingdom, He will provide all the needs of all His Kingdom citizens.

Is the amount of increase that one is supposed to give mandated by scripture?

**COMMENT:** The word tithing is translated from the Hebrew word “*ma’esar*”, which literally means to set aside 10%. The word in Hebrew for the number ten is “*essar*” and comes from the same root. And although giving to Yahweh is never limited, according to Torah, it is a law that one must set aside and give 10% minimum from all increase. Since the tithing law and principle is based on giving back 10% of any increase it would stand to reason that one would tithe after taxes are deducted from one’s salary, and only tithe on the actual increase that one has made.

Is tithing only on increase of money of one’s salary?

**COMMENT:** Salary does not have to only be paper money and it is interesting that the word salary comes from the word ‘*salt*’ as in ancient days salt was such an important preservative and needed to keep people healthy that some people were actually paid in salt, and so came the word salary.

Tithing is a principle that anything someone is blessed with that it is never selfishly used just for them, but a minimum of 10% by law must be given back. This would include gifts, salary for working, agriculture, and even one’s time should be set aside and tithed 10% to Yahweh.

And actually, in ancient times money did not start until later in history and people tithed initially on the agriculture or animals that were increased. If someone had a small garden and wanted to keep the agriculture for himself to use, then he was able to redeem the 10% that was supposed to go for the tithe in monetary exchange, and add another 5<sup>th</sup> to it as verse 31 below states.

**Lev 27:30** *And all the tithe of the land, of the seed of the land, of the fruit of the tree, shall belong to YAHWEH; it is holy to YAHWEH.*

**Lev 27:31** *And if a man really redeems any of his tithes, he shall add its fifth to it.*

**Lev 27:32** *And all the tithe of the herd and of the flock, all that passes under the rod, a tenth shall be holy to YAHWEH;*

**Lev 27:33** *he shall not search whether it is good or bad, nor shall he change it. And if he at all changes it, then it shall be that it and its substitute shall be holy; it shall not be redeemed.*

**Lev 27:34** *These are the commands which YAHWEH has commanded Moses for the sons of Israel, on Mount Sinai.*

Was tithing only part of the Levitical priesthood and therefore not binding on New Covenant believers?

**Gen 14:18** *And Melchizedek, king of Salem, brought out bread and wine; and he was the priest of the most High El (El Elyone).*

**Gen 14:19** *And he blessed him and said, Blessed be Abram of the most high El, possessor of Heaven and earth;*

**Gen 14:20** *and blessed be the most high El, who has delivered your enemies into your hand. **And he gave him a tithe of all.***

**COMMENT:** Abraham tithed to Melchizedek, who was Yahshua, the King of Righteousness, before Levi was born, and the tithing law and principle goes back to creation and is part of the character of giving of Yahweh and Yahshua. And in actuality, the tithing principle is actually a covenant that Yahweh entered into with Abraham, and also with Abraham's descendants, who are part of that covenant progeny.

**Gen 28:20** *And Jacob vowed a vow, saying, If Elohim is with me and keeps me in this way which I am going, and gives to me bread to eat and clothing to wear,*

**Gen 28:21** *and I return in peace to the house of my father, then YAHWEH shall be my Elohim,*

**Gen 28:22** *and this sandstone which I have placed as a memorial pillar shall become the house of Elohim; and **all which You shall give to me, I will tithe the tenth to You.***

Jacob vowed to Yahweh as part of the tithing covenant that Yahweh would be His Elohim and he would be faithful to tithe 10% of all his increase to Yahweh continually.

It is very clear in the Torah that it is the priests who have the authority and responsibility to collect the tithe. Since the Levitical priesthood has ceased in the New Covenant where does scripture say the tithe should be given to?

**Heb 7:1** *For this "Melchizedek, king of Salem, priest of the Most High Elohim," the one meeting Abraham returning from the slaughter of the kings, "and blessing him;"*

**Heb 7:2** *to whom also Abraham "**divided a tenth from all,**" first being interpreted, king of righteousness; and then also king of Salem, which is, king of peace, (**Genesis 14:17-20**)*

**Heb 7:3** *whose Father and mother are not written in the genealogies, nor the beginning of His days, nor the end of His life, but as the Son of Elohim, His priesthood remains forever.*

**Heb 7:4** *Now behold how great this One was, to whom even the patriarch Abraham gave tithes and paid head tax;*

**Heb 7:5** *For they of the sons of Levi who received the priesthood, were authorized by the Torah that they should take tithes from the people; even from their own brethren who also came out of the loins of Abraham.*

**Heb 7:6** *But this man, who is not recorded in their genealogies, took tithes from Abraham; and blessed him who had received the promise.*

**Heb 7:7** *But it is beyond controversy, that the inferior is blessed by his superior.*

**Heb 7:8** *And here, men who die, receive the tithes; but there He of whom the scripture testifies that he lives receives them.*

**Heb 7:9** *And through Abraham, as one may say, even Levi who receives tithes, was himself tithed.*

**Heb 7:10** *For he was yet in his father's loins when Melchizedek met him.*

**Heb 7:11** *If, therefore, perfection had been reached by the Levitical priesthood, by which the Torah was enacted for the people; what further need was there for another priest to rise after the order of Melchizedek? Otherwise the scriptures would have said that He would be after the order of Aaron.*

**Heb 7:12** *But as there is a change in the priesthood, of necessity a change in the instruction of Torah also occurs.*

**Heb 7:13** *For He of whom these things were spoken, was born of another tribe, of which no one ever ministered at the altar.*

**Heb 7:14** *For it is evident that our Master has risen out of Judah, as to which tribe Moses spoke nothing concerning priesthood.*

**Heb 7:15** *And it is still more abundantly clear because He said that another priest would arise according to the order of Melchizedek,*

**Heb 7:16** *who has not become so according to a law of a fleshly command, but according to the power of life which abides forever.*

**Heb 7:17** For it is testified, "**You are a priest forever according to the order of Melchizedek.**"  
(**Psalms 110:4**)

**Heb 7:18** And the change which took place in the former law, was made on account of its weaknesses, and because it had fulfilled its usefulness.

**Heb 7:19** For the (Levitical) Law perfected nothing, but a bringing in of a better hope, through which we draw near to Elohim.

**Heb 7:28** For the (Levitical) Law makes men high priests who are imperfect, but the word of the oath which came after the (Levitical) Law appoints the Son who is perfect forever.

**COMMENT:** In the first covenant Yahweh commanded the Levites to do the work of the sanctuary and to collect the tithes for the maintaining of the Tabernacle and care for the priests, and widows, and orphans (**Numbers 8:9-26**).

However, as **Hebrews 7:12** states, since there is a changing of the priesthood from the Levites in the First Covenant to the Melchizedek order in the New Covenant, then also there would be a changing of the tithing law in how it is now collected, and who is authorized to gather the tithe. The law is not abrogated, but simply there is a change in the instruction on who will now be authorized by Yahweh to collect the tithe (**Hebrews 7:12**).

The tithe is holy unto Yahweh, and therefore must be distributed in the proper way according to scripture.

**Lev 27:30** And all the tithe of the land, of the seed of the land, of the fruit of the tree, shall belong to YAHWEH; **it is holy to YAHWEH.**

**Num 18:2** and also your brothers, the tribe of Levi, the tribe of your father, you shall bring near with you, that they may be joined to you and may minister to you, you and your sons in your being before the tent of the testimony.

**Num 18:5** And you shall keep the charge of the sanctuary, and the charge of the altar, and there shall be no more wrath against the sons of Israel.

**Num 18:6** And I, behold, I have taken your brothers the Levites from the midst of the sons of Israel; as a gift they are given to you by YAHWEH, to do the service of the tent of meeting.

**Num 18:7** And you, and your sons with you, shall keep your priesthood, in everything that pertains to the altar, and to that inside the veil. And you shall serve; I have given you the priesthood as a service of gift; and the stranger who comes near shall be caused to die.

**Num 18:8** And YAHWEH spoke to Aaron, saying, And I, behold, I have given to you the charge of My heave offerings, of all the devoted things of the sons of Israel. I have given them to you for the anointing, and to your sons, by a perpetual statute.

**Num 18:9** This shall be yours of the most holy things, from the fire: every offering of theirs, even every food offering of theirs, and every sin offering of theirs, and every guilt offering of theirs, which they may render to Me; it shall be most holy to you, and to your sons.

**Num 18:12** All the best of the oil, and all the best of the new wine, and wheat, the first fruits of them which they give to YAHWEH, I have given to you.

**Num 18:13** The first-fruits of all that is in their land, which they bring in to YAHWEH shall be yours; every clean one in your house shall eat it;

**Num 18:14** every devoted thing in Israel shall be yours;

**Num 18:20** And YAHWEH said to Aaron, You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the sons of Israel.

**Num 18:21** And, behold, I have given all the tithe in Israel to the sons of Levi for an inheritance, in return for their service which they are serving, the service of the tent of meeting.

**Num 18:22** And the sons of Israel shall not come near to the tent of meeting any more, lest they bear sin, and die.

**Num 18:23** But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity; it shall be a never ending statute throughout your generations, that in the midst of the sons of Israel they shall have no inheritance;

***Num 18:24*** but the tithes of the sons of Israel which they shall lift up to YAHWEH, a heave offering, I have given to the Levites for inheritance; therefore I have said to them, They shall have no inheritance among the sons of Israel.

**COMMENT:** As scripture has clearly stated, the tithe belongs to Yahweh and is most holy to Him. And Yahweh commanded for the tithe to be used for the maintaining of the sanctuary of Yahweh and also for sustenance for the priests and to also care for the widows and orphans.

It was also most clear that only the priests who were authorized to do so could collect the tithe. It was considered stealing and immoral for someone to keep his tithe himself and decide for himself where the money should be spent. As if everyone did what was right in their own eyes and kept their own tithe to distribute as they saw fit, how could the sanctuary of Yahweh, and now today the very Body of Messiah function? How could the New Testament priests who are set out and selected by Yahweh, preach the Good News worldwide and maintain the body of Messiah and work of Yahweh if people held back the tithe and did what they saw right in their own eyes (***Judah 21:25***).

This is exactly how the modern-day Rabbi's under a rabbi named Akiva who lived in the late first century and mid-2<sup>nd</sup> century put the Sadducees and priests of Yahweh out of business and gave control of modern Judaism over to the Rabbis as he redirected the tithe from the priests to the Rabbis.

Today, in the Laodicean era there are also people who do not want to give Yahweh's tithe to the maintaining of His sanctuary by the set apart elders that He has personally picked and ordained, but they want to use Yahweh's tithe as a bargaining chip to try to influence control in the congregation or even worse to use Yahweh's tithe in their own personal ministry for themselves instead of toward the sanctuary where it was delegated to.

Remember, ***Psalms 24:1*** that everything belongs to Yahweh and in His love and kindness for His creation He only requires people to give back 10% of their increase and allows them to keep the other 90%. However, it is most clear in this point that until a person tithes and separates the 10% that belongs to Yahweh none of the other money is his. Yahweh owns the whole 100% of the increase and will only bless the person and release the 90% to him when he separates the set apart Holy tithe to the work of Yahweh's sanctuary.

Does the tithe have to be given each week or as soon as the person receives the increase?

***Deut 16:16*** Three times in a year shall all your males appear before YAHWEH your Elohim in the place which He shall choose (Jerusalem): In the Feast of Unleavened Bread, and in the Feast of Weeks and in the Feast of Tabernacles. And they shall not appear before YAHWEH empty,

***Deut 16:17*** but each with his gift of his hand, according to the blessing of YAHWEH your Elohim, which He has given you.

**COMMENT:** In ancient times, and even today some brethren will separate their tithe each time they are compensated for work, and then, bring the tithe up to Jerusalem at feast time. Other brethren who have local congregations and local elders may give the tithe locally each pay period, and then, the congregation will send an offering to Jerusalem at feast time with a representative who is coming to Jerusalem.

Are some people today holding back a blessing from Yahweh by holding back the set apart Holy tithe that belongs to Yahweh? And is it really stealing from Yahweh not to separate the tithe and give it to the priests or elders in the congregation?

***Mal 3:5*** And I will draw near to you for judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against those swearing to a lie; and against those who extort from the hired laborer's pay; and turning away the widow, and the fatherless, and the foreigner, and not fearing Me, says YAHWEH of Hosts.

***Mal 3:6*** For I am YAHWEH, I do not change. Because of this, you sons of Jacob are not destroyed.



**Mal 3:7** *From the days of your fathers, you have turned aside from My statutes and have not kept them. Return to Me, and I will return to you, says YAHWEH of Hosts. But you say, In what shall we return?*

**Mal 3:8** *Will a man rob Elohim? Yet you have robbed Me. But you say, In what have we robbed You? In the tithe and the offering!*

**Mal 3:9** *You are cursed with a curse, for the nation, all of it, you are robbing Me.*

**Mal 3:10** *Bring all the tithe into the storehouse, so that there may be food in My house. And test Me now with this, says YAHWEH of Hosts, whether I will not open the windows of the heavens for you and pour out a blessing until there is no sufficiency of room to store it.*

**COMMENT:** Notice in verse 5 how Yahweh is drawing judgment against those who lie and extort money from their pay by not giving the tithe, and by doing so they are taking from the widow and orphan by stealing Yahweh's tithe and not giving the tithe to the proper administrative authorities in the congregation so it can be used to distribute properly.

And, not only does it hold back a blessing from those who are stealing the tithe from Yahweh, but it actually says that by stealing Yahweh's tithe they are putting themselves under a curse. The tithing system is very fair for everyone; no matter whether you make \$1 and tithe .10 cents, or you make \$1,000,000 and tithe \$100,000, it is a very simple system that only 10% is holy and required to be set apart and given to Yahweh for the work of the sanctuary, and 90% is allowed to be kept by the person who received the increase.

Yahweh is extremely giving and loving to have such an arrangement where He is actually giving 90% of what is already His, back to the person. He could very well have it the other way around and take 90% for Himself and only allow 10% for the individual. This would still be quite fair as Yahweh is the owner of all 100% to begin with, but He is more than fair and loving and allows each person to keep 90% of the increase, but only after they set apart and give Him His holy 10% for the work of His sanctuary on this earth.

The other thing the tithe does is give all of Yahweh's people a common goal. In the First Covenant the tithe was going to the buying of the sacrificial animals, and the caring for the very sanctuary of Yahweh, and also to feed the priests, and widows and orphans. And the caring of the sanctuary was a focus and desire of every Israelite as Yahweh Himself dwelled there, and all Israelites were part of that sanctuary.

And in the New Covenant, the tithe pays for mission trips and preaching the Good -News of Yahshua and bringing more children to salvation. It also helps the less fortunate brethren with paying for food or provisions, and also at times helping to build meeting halls, just as all the Israelites gave of their substance to build the Tabernacle of Yahweh in the wilderness.

It unites the congregation of Yahweh as each person can feel a sense of accomplishment and belonging knowing that because he/she was faithful with giving their tithe that all the wonderful blessings and increase in the work of Yahweh that they were actually a part in that very work that was done collectively by the body of Messiah. And even all blessings and increase on each mission trip, all the members of the body of Messiah were a part of by the giving of tithes and prayers.

**Rom 10:13** *For everyone, "whoever may call on the name of YAHWEH will be saved." (Joel 2:32)*

**Rom 10:14** *How then may they call on One into whom they have not believed? And how may they believe One of whom they have not heard? And how may they hear without a preacher?*

**Rom 10:15** *And how may they preach if they are not sent? Even as it has been written, "How beautiful are the feet of those who preach the good news of peace, of those preaching good things."*

**Mat 10:7** *And going on, proclaim, saying, the kingdom of Heaven has drawn near.*

**Mat 10:8** *Heal sick ones, cleanse lepers, raise dead ones, cast out demons. **Freely you have received, freely give.***

Yahweh's Good News message of grace and forgiveness of sin through the shed blood of His Son Yahshua is a free will gift from Yahweh and is not to be sold. Yahshua's true body of believers and elders have kept to this principle for almost 2,000 years now bringing the Good News message of salvation and redemption to the lost sheep of this world without charging money. The only way this has been able to be done is by Yahshua's faithful remnant, faithfully tithing to provide for Yahweh's economy.

However, those who have not tithed and stole from Yahweh, not only are they not taking part in the collective blessing of Yahweh's congregation, but they are actually working toward holding back a blessing, and maybe even bringing a curse.

The Body of Messiah is one Body, and each action of each member can bring a blessing or curse to the body as a whole. This is why it is most serious when congregational members hold back giving their tithe and steal from Yahweh. (*Please read **Joshua 7:1-26***)

Are there any other examples of tithing in the New Testament?

**Luke 18:10** *Two men went up into the sanctuary to pray, the one a Pharisee, and the other a tax collector.*

**Luke 18:11** *The Pharisee was standing, praying these things to himself: Elohim, I thank You that I am not as the rest of men, extortioners, covetous, adulterers, or even as this tax collector.*

**Luke 18:12** *I fast twice in the week; **I tithe all things, as many as I get.***

**Mat 23:23** *Woe to you, scribes and Pharisees, hypocrites! **For you pay tithes of mint and dill and cumin,** and you have left aside the weightier matters of the Torah judgment, and mercy, and faith. **And these things were necessary for you to have done,** and these things you should not have forgotten.*

**COMMENT:** The fact that Yahshua is using the tithing law as an example to teach His disciples shows that tithing was indeed still enforced in the New Testament. Also, in **Matthew 23:23** Yahshua clearly states that although the Pharisees should have been applying the weightier matters of the Torah, such as judgment, mercy and faith, it was still necessary to tithe.

Also, doctrine comes from principles that are laid out in the Torah. We also know that the law in the First Covenant with Moses is the same law as in the New Covenant, except the Levitical priesthood that was added to the covenant after the golden calf incident at Mount Sinai.

**Heb 8:10** *Because this is the covenant which I will covenant with the house of Israel after those days, says YAHWEH, **I will put My Torah into their mind, and I will inscribe it on their hearts,** and I will be their Elohim, and they shall be My people."*

Many assume that each and every law of the Torah needs to be reiterated in the New Testament to make it valid, when in actuality, it is the opposite. Since the law was established for all covenants in the Torah, then all laws would be binding from the Torah unless there was a clear indication in the New Testament that a certain law was fulfilled through Messiah's sacrifice, such as the Levitical priesthood with the animal sacrifices that were part of that priesthood.

But the tithing law, which actually goes back to a principle of Yahweh from creation, and is clearly stated as a working principle that both Abraham and Jacob followed and abided by, and again reiterated in the New Testament, then, there is absolutely no Biblical reason why one would disregard tithing in the New Covenant.

And as mentioned, it would be just the opposite, tithing would be binding since both Yahweh clearly states in the book of Hebrews that His law or Torah, (which includes tithing) would be written on a New Covenant believer's heart. In addition, as we have also seen in the book of Malachi, which is the last book of the Bible written, and is clearly a book for the end time that we are living in now, it states that those who are holding back the tithe are

stealing from Yahweh, and the last chapter of this book also clearly states to end time believers to remember the Torah of Moses, which included the tithing laws.

How many tithes are there listed in the Bible?

**Lev 27:30** *And all the tithe of the land, of the seed of the land, of the fruit of the tree, shall belong to YAHWEH; it is holy to YAHWEH.*

**Gen 28:20** *And Jacob vowed a vow, saying, If Elohim is with me and keeps me in this way which I am going, and gives to me bread to eat and clothing to wear,*  
**Gen 28:22b** *.....and **all which You shall give to me, I will tithe the tenth to You.***

**COMMENT:** As mentioned earlier in this study, the word tithe come from the Hebrew word essar, which means ten. Yahweh is not like most governments of this world, which over tax their citizens and say the tax rate is a certain percentage, and then, it always winds up to be higher. When Yahweh says something, He means it, and when He says that a tithe is 10% of any increase of a person, then that is exactly what He means.

Why, then, do some Sabbath organizations collect an additional 10% of a person's income for keeping the Feasts of Yahweh?

**Deut 14:22** *Tithing you shall tithe all the increase of your seed that the field yields year by year.*

**Deut 14:23** *And you shall eat before YAHWEH your Elohim in the place which He shall choose to cause His name to dwell there (Jerusalem), **the tithe of your grain, of your wine, and of your oil, and the first-lings of your herd and of your flock;** that you may learn to fear YAHWEH your Elohim all your days.*

**Deut 14:24** *And if the way is too long for you, so that you cannot carry it, because the place is too far from you which YAHWEH your Elohim shall choose to set His name there, when YAHWEH your Elohim shall bless you;*

**Deut 14:25** *Then you shall give it for silver, and bind up the silver in your hand. And you shall go to the place which YAHWEH your Elohim shall choose (Jerusalem).*

**Deut 14:26** *And you shall pay the silver for whatever your soul rightly desires, for oxen, or for sheep, or for wine, or for fermented drink, or for whatever your soul desires. And you shall eat there before YAHWEH your Elohim, and you shall rejoice, you and your household.*

**Deut 14:27** *And you shall not forsake the Levite who is within your gates, for he has no portion nor inheritance with you.*

**Deut 14:28** *At the end of three years, even the same year, you shall bring forth all the tithe of your increase, and shall lay it up within your gates.*

**Deut 14:29** *And the Levite, because he has no portion nor inheritance with you, and the alien, and the fatherless, and the widow who are within your gates shall come and shall eat and be satisfied; so that YAHWEH your Elohim may bless you in all the work of your hand which you do.*

**COMMENT:** The reason that some organizations have taught about keeping a second 10% of one's salary for the Feast of Sukkot is because a lack of understanding into the Hebrew language, and also the lack of understanding into the very custom of keeping the Feast of Sukkot in ancient days.

First of all, remember the purpose and place of intent of keeping all feasts in scripture is Jerusalem, that is the place that Yahweh placed His name and that is the only place in scripture that all males were commanded three times in a year to go up to and worship before Yahweh, who dwelt in Jerusalem.

So, common sense alone would tell a person that one would not need a whole year of tithes or 10% of his full increase to simply go a few days to a week's journey to Jerusalem and celebrate the feast before Yahweh. When we look at the story in Genesis of Jacob working with Laban we see that a person could acquire literally 100's if not

1,000's of sheep and goats in a single year, not to mention how much agriculture, grain, olive oil, and fruits, would also have been accumulated in a years' time.

It would be inconceivable and impossible for one person or family to consume all that meat and grain, oil, fruit and food in just 8 days of a single feast. As a matter of fact, it would actually also be gluttony and violate Yahweh's very word.

So, what is Deuteronomy 14 referring to? First of all, we see verse 22 that the person is tithing all his given increase according to the tithing laws of scripture.

***Deut 14:22 Tithing you shall tithe all the increase of your seed that the field yields year by year.***

Then, the next verse states that after the person separates his tithe (10%) for Yahweh, that he is allowed to take a tithe (or 10%) of the tithe for festival use.

***Deut 14:23 And you shall eat before YAHWEH your Elohim in the place which He shall choose to cause His name to dwell there (Jerusalem), the tithe of your grain, of your wine, and of your oil, and the first-lings of your herd and of your flock; that you may learn to fear YAHWEH your Elohim all your days.***

This is what the scripture in Deuteronomy is clearly stating, that Yahweh in His love is rewarding the faithful tithe giver with allowing him to take 10% or a tithe of Yahweh's tithe to use for festival purposes to be able to go and enjoy himself with his family and be joyful before Yahweh.

This is how Yahweh works, that if He is commanding all males in ***Deuteronomy 16:16*** to appear before Him at feast time in Jerusalem and rejoice with joy and be happy at the feast, He is even providing the means for families to get there to ensure that they will indeed be there and be happy before Him. He even says if the way is too long to take all the animals, and grain, and food that they can sell the tithe of the tithe for money to still be able to appear before Yahweh with joy.

***Deut 14:24 And if the way is too long for you, so that you cannot carry it, because the place is too far from you which YAHWEH your Elohim shall choose to set His name there, when YAHWEH your Elohim shall bless you;***

***Deut 14:25 Then you shall give it for silver, and bind up the silver in your hand. And you shall go to the place which YAHWEH your Elohim shall choose (Jerusalem).***

However, if people were expected to gather another additional full 10% of their income just to use at feast time, then for many families this would create a burden, and make it hard to be able to be joyful and appear before Yahweh at feast time. This would also make the tithing command 20% of one's salary and would violate the very word and intention of what a tithe actually is.

So, clearly, this is not an additional tithe, or 10% of one's salary, but a tithe of the tithe or 10% of what was already set apart as the tithe to Yahweh. Then, every third year, a person is supposed to use the tithe of the tithe not for himself, but for the priests, and the widows and orphans and the less fortunate. This is Yahweh's ways as His laws are never a burden on anyone, but actually benefit everyone involved, and if we tithe faithfully, Yahweh even allocates a tithe of the tithe (10% of His tithe) to be used by us and others at feast time.

***Deut 14:28 At the end of three years, even the same year, you shall bring forth all the tithe of your increase, and shall lay it up within your gates.***

***Deut 14:29 And the Levite, because he has no portion nor inheritance with you, and the alien, and the fatherless, and the widow who are within your gates shall come and shall eat and be satisfied; so that YAHWEH your Elohim may bless you in all the work of your hand which you do.***



Let's look at another scripture also explaining this tithe or festival tithe that is used for the individual for the first two years, and then, for the priests, widows, orphans, and the poor, in the third year.

**Neh 10:34** *And we made fall the lots among the priests, and the Levites, and the people, for the wood offering, to bring it into the house of our Elohim, according to the houses of our fathers, at times appointed year by year, to burn on the altar of YAHWEH our Elohim, as it is written in the Torah;*

**Neh 10:35** *also to bring the first-fruits of our ground, and the first-fruits of all fruit of all trees, year by year, to the house of YAHWEH;*

**Neh 10:37** *And that we should bring the first-fruits of our dough, and our offerings, and the fruit of all kinds of trees, of wine, and of oil, to the priests, to the rooms of the house of our Elohim; and the tithes of our ground to the Levites; and they, the Levites, might have the tithes in all the cities we worked.*

**Neh 10:38** *And the priest, the son of Aaron, shall be with the Levites, tithing the Levites; **and the Levites shall bring up the tithes of the tithes to the house of our Elohim** to the rooms, into the treasure house*

**Neh 10:39** *For the sons of Israel, and the sons of Levi, shall bring the offering of the grain, of the new wine, and the oil, to the rooms, and there shall be the vessels of the sanctuary, and the priests ministering, and the gatekeepers and the singers. And we will not forsake the house of our Elohim.*

So, again here in this scripture we see the Levites bringing up the tithe of Yahweh's tithe to the sanctuary of Yahweh to be used at feast time. Let's look at one more scripture describing the tithe of Yahweh's tithe that is to be used at the festival of Sukkot.

**Deut 26:9** *And He has brought us to this place, and has given to us this land, a land flowing with milk and honey.*

**Deut 26:10** *And now, behold, I have brought in the first of the fruits of the ground which You have given me, O YAHWEH. And you shall place it before YAHWEH your Elohim, and bow yourself before YAHWEH your Elohim,*

**Deut 26:11** *and rejoice in all the good which YAHWEH your Elohim has given to you, and to your house, you, and the Levite, and the alien who is in your midst.*

**Deut 26:12** *When you have made an end of tithing all the tithes of your increase the third year, the year of tithing, and have given it to the Levite, the alien, the orphan, and the widow, that they may eat inside your gates, and be filled,*

**Deut 26:13** *then you shall say before YAHWEH your Elohim, I have consumed the devoted things from the house, and also have given them to the Levite, and to the alien, to the orphan, and to the widow, according to all Your command which You have commanded me. I have not transgressed Your commands, and I have not forgotten.*

**Deut 26:14** *I have not eaten of it in my mourning; nor have I put any of it away for uncleanness; nor have I given of it for the dead. I have listened to the voice of YAHWEH my Elohim. I have done according to all that You have commanded me.*

**Deut 26:15** *Look down from Your holy habitation, from Heaven, and bless Your people Israel, and the land which You have given to us, as You swore to our fathers, a land flowing with milk and honey.*

**Deut 26:16** *Today YAHWEH your Elohim commands you to do these statutes and judgments. You shall be careful to do them with all your heart, and with all your soul.*

**Deut 26:17** *You have today declared YAHWEH to be your Elohim, and to walk in His ways, and to keep His statutes and His commandments, and His judgments, and to pay attention to His voice.*

**Deut 26:18** *And YAHWEH has declared you today to be His people, a special treasure as He has spoken to you, and to keep all His commandments.*

**Deut 26:19** *And He will make you high above all nations that He has made, in praise, and in name, and in glory; and that you may be a holy people to YAHWEH your Elohim, as He has spoken.*

Yahweh instituted the tithing system so that His work would always have funds to be able to accomplish its goals and to ensure that the poor and least fortunate people in Israelite society would always have the most basic needs met. This is why Yahweh even commanded that when you glean your fields that you don't go back a second time, but leave the remaining for the poor of the land (**Leviticus 19:9-10**).

In the Congregation of Yahweh Jerusalem when we administer our budget the first thing we always make funds for is the widow and the poor, and only after that do we administer funds for other ventures and outreach. Also, in the local congregational areas, the elders are requested to make sure that the tithe is allocated first to the widow, orphan and poor before anything else.

There are also no paid elders from the COYJ headquarters in Jerusalem, and although according to scripture, tithes can partially be used for living expenses of elders, in the COYJ we have forfeited that privilege to set a proper example and to amplify the work of Yahweh with the funds that He is blessing the congregation with. Some local elders in third world areas may get some local compensation from local funds, but all tithes coming from Jerusalem goes to the preaching of the Good-News and the helping of the body of Messiah where needed.

**1<sup>st</sup> Cor 9:7** *Who serves as a soldier at his own wages at any time? Who plants a vineyard and does not eat of its fruit? Or who shepherds a flock and does not eat of the milk of the flock?*

**1<sup>st</sup> Cor 9:8** *Do I speak these things according to man, or does not the Torah say these things also?*

**1<sup>st</sup> Cor 9:9** *For it has been written in the Torah of Moses, "You shall not muzzle an ox treading out grain." (Deuteronomy 25:4) Is Elohim concerned only for the ox?*

**1<sup>st</sup> Cor 9:10** *No. It is known that He said it for our sakes? And it is written because of us, so that the one plowing ought to plow in hope, and the one threshing in hope to partake of fruit.*

**1<sup>st</sup> Cor 9:11** ***If we have sowed spiritual things to you, is it a great thing if we shall reap of your fleshly things?***

**1<sup>st</sup> Cor 9:12** *If others have this authority over you, have we not the greater right? But we did not use this authority, but we endured all things, so that we might not give a hindrance to the good news of Messiah.*

**1<sup>st</sup> Cor 9:13** *Do you not know that those laboring about the holy things are maintained out of the sanctuary? Those ministering on the altar partake with the altar.*

**1<sup>st</sup> Cor 9:14** ***So also the Master ordained those who preach His good news should live from His good news.***

**1<sup>st</sup> Cor 9:15** *But I have not used one of these privileges. And I do not write these things that it be so with me. For it is good to me rather to die than that anyone declare my empty pride.*

**1<sup>st</sup> Cor 9:16** *For if I proclaim the good news, no glory is to me; for necessity is laid on me, and it is woe to me if I do not proclaim the good news.*

**1<sup>st</sup> Cor 9:17** *For if I do this willingly, I have a reward; but if unwillingly, I am entrusted with a stewardship.*

**1<sup>st</sup> Cor 9:18** ***What then is my reward? That proclaiming the good news I may make the good news of Messiah free, so as not to abuse my authority in the good news.***

Is it enough to simply pay the tithe, or does Yahweh also want to see our attitude in giving?

**2<sup>nd</sup> Cor 9:6** *But remember this: **the one sowing sparingly will also reap sparingly, and the one sowing generously will also reap generously.***

**2<sup>nd</sup> Cor 9:7** ***Each one as he purposes in his heart, not grudgingly or out of necessity, for YAHWEH loves a cheerful giver. (Proverbs 22:8)***

**2<sup>nd</sup> Cor 9:8** *And YAHWEH is able to make all grace to abound toward you, that in everything, always having all self-sufficiency, you may abound to every good work;*

**2<sup>nd</sup> Cor 9:9** *even as it has been written, "**He has distributed liberally, He has given to the poor, His righteousness abides forever.**" (Psalms 112:9)*

**2<sup>nd</sup> Cor 9:10** *Now He that supplies seed to the Sower and bread for eating, may He supply and multiply your seed and increase the fruits of your righteousness,*

**2<sup>nd</sup> Cor 9:11** *in everything you being enriched to all sincerity, which works out thanksgiving to YAHWEH through us.*

**2<sup>nd</sup> Cor 9:12** *Because the ministry of this service is not only making up the things lacking of the saints, but also multiplying through many thanksgivings to YAHWEH,*

**2<sup>nd</sup> Cor 9:13** ***through the proof of this charitable service, they glorifying YAHWEH by your freely expressed submission to the good news of Messiah, and through your generosity you have become partakers with them and with all men;***

**Acts 20:35** *I showed you all things, that working in this way we ought to help those being weak, and to remember the Words of the Master Yahshua, that He said, It is more blessed to give than to receive.*

**COMMENT:** Life is a test of obedience to see if Yahweh can bless us with eternal life. Before He can give us such an everlasting gift He must find out our character and make sure that we have love, and outgoing concern for our neighbor, and not selfish desire to only please the self.

There is no greater way to be tested in this life than with money, as scripture even states that the love of money is a root of all evil (**1<sup>st</sup> Timothy 6:10**). Yahweh not only wants us to give the 10% tithe, but He wants us to be joyful in giving, knowing that it is truly more blessed to give than to receive.

The tithing principle is so much more than just a law of Torah, but it is an indication to the very character we have or the lack of that character if we are either stealing the tithe from Yahweh or begrudgingly giving it with a bad attitude. Yahweh, loves to give and has no selfish tendencies in His character. He made mankind in His image and now we must grow in His likeness and we must also get rid of all selfish tendencies and learn to be diligent with giving of Yahweh's tithe each time we have increase from our efforts.

Yahweh, is the Creator and owner of the entire universe and doesn't need our tithe, but He blesses us with having the ability to give of our substance to learn the lesson of giving and caring for others. Also, remember that the first 10% of our tithe belongs to Yahweh, which is the best 10%, not just any blemished portion of our increase that may be imperfect and flawed.

**Mal 1:6** *A son honors his father, and a servant his master. If then I am a father, where is My honor? And if I am a master, where is My fear? says YAHWEH of Hosts to you, O priests who despise My name. But you say, In what have we despised Your name?*

**Mal 1:7** *You are offering defiled food on My altar, and you say, In what have we defiled You? It is in your saying, The table of YAHWEH, it is to be despised.*

**Mal 1:8** *And if you offer the blind for sacrifice, is it not evil? And if you offer the lame and the sick, is it not evil? Bring it now to your governor. Will he accept you or lift up your face? says YAHWEH of Hosts.*

**Mal 1:9** *And now entreat the face of Elohim, that He favor us. This has been by your hands; will He lift up your faces? says YAHWEH of Hosts.*

**Mal 1:10** *Who is even among you that will shut the doors, and you not kindle fire on My altar in vain? There is no delight to Me in you, says YAHWEH of Hosts. I will not accept a food offering from your hand.*

**Mal 1:11** *For from the rising of the sun to its going down, My name shall be great among the nations, and everywhere incense shall be offered to My name; and a pure food offering; for My name shall be great among the nations, says YAHWEH of Hosts.*

**Mal 1:12** *But you are profaning it when you say, The table of YAHWEH, it is polluted; and its fruit, His food is to be despicable.*

**Mal 1:13** *And you have said, Behold, what weariness! And you have sniffed at it, says YAHWEH of Hosts. And you bring the stolen, and the lame, and the sick; and you bring the grain offering. Should I accept it from your hand? says YAHWEH.*

**Mal 1:14** *But cursed be a deceiver and there is a male in his flock, and he vows it, but he sacrifices a blemished one to YAHWEH. For I am a great King, says YAHWEH of Hosts, and My name is feared among the nations.*

**In Conclusion:** Everything that someone is blessed with must be tithed, including our time. And Yahweh expects the best of our increase not the blemished or flawed part. The best of our spiritual gifts, the best of our gardens and crops, the best of our time each day should all first be dedicated to Yahweh before we use the remainder for ourselves.

Yahweh wants us to learn faithfulness through the tithing system so we can prepare to be servants in His soon coming Kingdom. Yahshua came to this world to serve and not to be served (**Luke 22:25-27**). When we give of our substance to help the work of Yahweh and others we are learning submission and love to rule in The

Kingdom of Yahweh.

The tithing system is very simple as everyone gives 10% of their increase no matter how big or small the amount, and if someone neglects their duty in tithing they are stealing from Yahweh and putting themselves and possibly others under a curse. Those who live in the third world who make very little income need the most to be faithful in tithing as if they are stealing from Yahweh, then they will never come out from the poverty that they are serving. The tithing system makes Yahweh our partner in all financial ventures, and when we are faithful in giving of our tithes it enables the opportunity for Yahweh to bless us.

**Luke 16:10** *He faithful in the least is also faithful in much. And he unrighteous in the least is also unrighteous in much.*

**Luke 16:11** *Then if you were not faithful in the unrighteous mammon, who will entrust the true to you?*

**Luke 16:12** *And if you were not faithful in that of another, who will give to you that which is yours?*

### **Points to Remember**

- 1) Tithing was a law before Mount Sinai and continues to be a law and requirement today
- 2) (**Psalms 24:1-2**) The earth belongs to Yahweh and also everything and everybody in it, and He requires all people to tithe 10% of their increase to Him.
- 3) The priests in the Sinai Covenant and the elders in the New Covenant are the ones who are authorized by scripture to collect and administer Yahweh's tithe.
- 4) 10% of the tithe or a tithe of the tithe is allowed for Festival use, and every third year is to be used for the widows and poor to be able to attend Sukkot.
- 5) Yahweh loves a cheerful giver and is testing our character in the administration of the tithing system within the congregation. If we do not tithe on our increase we are stealing from Yahweh and may be holding back blessings from ourselves and others.

*Please go to our website at [www.coyhwh.com](http://www.coyhwh.com) and download free audio called;*

### ***Tithing***

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