CHRISTIANITY’S MISCONCEPTIONS
OF TITHING

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GLOSSARY

CHRISTIAN BIBLE: Old and New Testaments.

HASHEM: HaShem literally means “The Name,” referring to The Name of God. The Tetragrammaton refers to the four consonants of the ancient Hebrew name for God (YHVH), considered by the Jews to be too sacred to be spoken aloud. The word Adonai (Lord) or HaShem is substituted for this name in utterance. Modern reconstructions of the name with vowels for pronunciation are Yehovah, Jehovah, Yahweh, and Yahveh. No one knows for certain the correct pronunciation. However, because there are no “j” or “w” sounds in the Hebrew language, Jehovah and Yahweh can be eliminated. We believe that Yehovah is closest to the correct pronunciation.

HEBREW BIBLE: Old Testament.

MESSIAH (Mashiach is the English transliteration from the Hebrew): The Anointed One of God; from the Greek, Christos (Christ).

SHEKINAH: The Glory Cloud of God, the physical manifestation of God’s presence.

TORAH: The first five books of the Bible, written by Moses; often translated “Law” but more correctly God’s “Instructions.”

YESHUA: The shortened form of Yehoshua (Joshua), meaning “The LORD (YHVH) Is Salvation.”
Chapter 1 THE ORDER OF MELCHIZEDEK

ABRAM’S TITH TO MELCHIZEDEK

Genesis 14 records that Abram (Abraham) gave a tithe of the spoils of war to Melchizedek. This occurred well before the Levitical priesthood was established.

And Melchizedek king of Salem brought out bread and wine; now he was a 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 tenth of all (Genesis 14:18-20).

Abram was returning after having defeated the kings who had plundered Sodom and carried off Lot, his nephew. Melchizedek went out to meet Abram with bread and wine, and blessed him. Then Abram gave Melchizedek a tenth of the spoils. According to The JPS Torah Commentary:

Abram gives Melchizedek a tithe of all the spoils of war. This is a one-time payment analogous to that described in Numbers 31:25-41. …It has nothing to do with the later annual tithing system of Israel.

What is described in Numbers 31:25-54 is a division of the spoils of war taken from the Midianites. But Abraham did not keep any of the property for himself. He returned the property and people back to the king of Sodom, refusing to take any portion for himself:

And the king of Sodom said to Abram, “Give the people to me and take the goods for yourself.” And Abram said to the king of Sodom, “I have sworn to the LORD God Most High, possessor of heaven and earth, that I
will not take a thread or a sandal thong or anything that is yours, lest you should say, ‘I have made Abram rich.’ I will take nothing except what the young men have eaten, and the share of the men who went with me, Aner, Eshcol, and Mamre; let them take their share” (Genesis 14:21-24).

We can see from the context that this Biblical example of tithing cannot be construed in any way as supporting the concept of tithing that is often taught today. This is not an example of tithing of one’s own property, because all Abraham was doing was recovering property and people that had been taken by the four kings, and returning it back to the king of Sodom. He also rescued Lot along with Lot’s own possessions, but he took nothing for himself. What he tithed to Melchizedek out of the spoils was given because he knew it was the Lord Who gave him victory over the powerful alliance of kings. The blessing of God is not in the tenth but in Abraham’s freewill choice to give; the tenth was what he purposed in his heart to give to the Lord (2 Corinthians 9:7).

**Who Was Melchizedek?**

Who was Melchizedek? He is referred to as the king of Salem (Shalem), a city identified by the Word of God as Jerusalem:

And His tabernacle is in Salem; His dwelling place also is in Zion (Psalm 76:2).

The prophets referred to Jerusalem as Zion to emphasize it as a spiritual symbol. Mount Zion is where the Temple stood, so this Scriptural reference to the Lord’s Tabernacle and dwelling place certainly identifies the site as Jerusalem. Moreover, archaeological evidence from the Tell el-Amarna letters of the 14th century B.C. and Assyrian
inscriptions shows the connection of the name “Salem” with this city (Uru-salem and Uru-salimmu). From this, we can conclude that Salem was an early name for the city of Jerusalem.

Having identified the city, we can now identify the person referred to as Melchizedek. First it is important to understand that Melchizedek is not a person’s name, but rather a title. It is actually two separate words, Melchi and Zedek: melchi (from melech) meaning “king” and zedek meaning “righteousness.” It translates as “king of righteousness” or “my king is righteous.”

According to The ArtScroll Tanach Series, Genesis, Melchizedek is:

unanimously identified by the Sages [Nedarim 32b; Midrash Tehillim 76:3; Targum Yonasan] as Shem, the son of Noah (Rashi). That Shem was known by this title is not unusual. The kings of Jerusalem…were called by the titles of ‘Malchizedek’ or ‘Adonizedek’ [see Josh. 10:1], just as the kings of Egypt were designated by the common title of Pharaoh, and those of the Philistines as Abimelech (Ralbag).'

We think that the identification of Melchizedek is correct, and is certainly possible given Biblical chronology with regard to the time when Shem and Abraham lived. Shem was the eldest son of Noah, and lived from before the Flood to the time of Jacob. God chose him to be His priest until the nation of Israel was born from the loins of Jacob (renamed Israel by the Lord). Shem was 98 years old at the time of the Flood, and lived a total of six hundred years. His line gave rise to the Semitic peoples as well as the Messiah.
The word “Shem” is interesting because it translates simply as “Name.” It is a title that signifies the “Name Carrier” of the Lord and the line producing the Messiah. We never learn Shem’s actual name. Rather he is known as the one who carried the Name of God from before the Flood to after the Flood. Shem also carried the knowledge of the true God, which is consistent with his role as priest of God in Salem. Biblical chronology shows that he was alive at the time of Abraham, Isaac, and Jacob, and therefore could have transmitted this knowledge to the Patriarchs. We believe he did.

The name Shem carried was the Lord’s Name, Yehovah. In the Hebrew Bible (Old Testament), Yehovah is written as four Hebrew letters (YHVH), called the Tetragrammaton. The exact pronunciation is unknown (see Glossary). Rather than speak the sacred name of God, it was and still is referred to by Jews as HaShem, “The Name.” In English versions of the Old Testament, it is translated as “the LORD.”

From Shem’s line came the Messiah, Yeshua. Yeshua referred to Himself as the I AM, and the I AM is Yehovah. The name Yeshua means “Yehovah Is Salvation,” and that is exactly Who He is. The titles Shem carried belong to Messiah Yeshua, the Righteous King of Salem (Shalem means Peace), Who is Yehovah. He is the King of Jerusalem and the Prince of Peace:

For a child will be born to us, a son will be given to us; and the government will rest on His shoulders; and His name will be called Wonderful Counselor, Mighty God, Eternal Father, Prince of Peace. There will be no end to increase of (His) government or of peace, on the throne
of David and over his kingdom, to establish it and to uphold it with justice and righteousness from then on and forevermore (Isaiah 9:6, 7).

When God placed His Name Carrier and High Priest in Salem, He was true to the prophetic pattern He established. Salem would ultimately become known as Jerusalem, the place of His dwelling and His Temple. It is the same place Abraham offered up his son, Isaac, and the same place Jacob saw the Ladder to Heaven in a vision. In our book, *The Rod of an Almond Tree in God’s Master Plan*, we show that Jerusalem is in fact the site of the Garden of Eden, where Adam and Eve were created and where they communed with God. It was also the place of the first sin and, at the appointed time, God sent His Son, Messiah Yeshua, to pay the price for all humanity’s sin. Jerusalem is the focal point of God’s master plan of redemption. And Messiah Yeshua will return to Jerusalem to establish His Millennial Kingdom in this place where God has established His Name!

**THE MELCHIZEDEK PRIESTHOOD AND MESSIAH YESHUA**

In the Book of Hebrews (Hebrews 5:6-10; 6:20—7:28), Melchizedek is referred to, adding more details to what we know from Genesis 14:

> For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, to whom also Abraham apportioned a tenth part of all (the spoils), was first of all, by the translation (of his name), king of righteousness, and then also king of Salem, which is king of peace.
Without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, he abides a priest perpetually (Hebrews 7:1-3).

Shem, as Melchizedek, represents Messiah Yeshua, Who has “neither beginning of days nor end of life, but made like the Son of God, he abides a priest perpetually.” That is also why Melchizedek is referred to as being “without father, without mother, without genealogy.” Messiah Yeshua came from Heaven, and was the Son of God. Likewise, a person who comes into the Family of God receives a new name:

“He who has an ear, let him hear what the Spirit says to the churches. To him who overcomes, I will give (some) of the hidden manna, and I will give him a white stone, and a new name written on the stone which no one knows but he who receives it” (Revelation 2:17).

Names in the Bible are of great meaning and importance. God renamed Abram to Abraham, Sarai to Sarah, and Jacob to Israel. Their new names signified the promises of God that would be fulfilled in His master plan of redemption. Those who come into the Family of God by receiving the free gift of salvation through Messiah Yeshua’s sin atonement receive a new name. This new name in the Kingdom of God is without earthly father, without earthly mother, without earthly genealogy. That is why Timothy and Titus say not to be concerned with earthly genealogies (1 Timothy 1:4; Titus 3:9). As Yeshua said, His disciples were in this world, but not of it (John 17:15, 16). Therefore, even Shem could be referred to as being “without father, without mother, and without genealogy” because he carried the Name of God and a heavenly genealogy.
The Book of Hebrews shows that the Melchizedek priesthood is greater than the Levitical priesthood because Melchizedek blessed Abraham, from whom came the Levitical priesthood. Furthermore, the point is made that if the Levitical priesthood was perfect, why then was there a need for another priest of the Order of Melchizedek, referring to Messiah Yeshua:

Now if perfection was through the Levitical priesthood (for on the basis of it the people received the Law), what further need (was there) for another priest to arise according to the order of Melchizedek, and not be designated according to the order of Aaron? (Hebrews 7:11).

The Order of Aaron refers to the hereditary priesthood starting with Aaron, the brother of Moses. The entire Tribe of Levi was ordained by God to serve Him. The Levitical priesthood was hereditary and limited to Aaron, the first High Priest, brother of Moses, and his descendants. The Levitical priesthood offered up sacrifices to God for sin atonement, but the blood of animals could only provide temporary “covering” for sin. Messiah Yeshua was not from the Tribe of Levi, but from the Tribe of Judah. He is the perfect, sinless High Priest, of the Order of Melchizedek, Who lives forever and continually intercedes for those who put their trust in His sacrifice for the atonement of sin:

but He, on the other hand, because He abides forever, holds His priesthood permanently. Hence, also, He is able to save forever those who draw near to God through Him, since He always lives to make intercession for them.

For it was fitting that we should have such a high priest, holy, innocent,
undefiled, separated from sinners and exalted above the heavens; who does not need daily, like those high priests, to offer up sacrifices, first for His own sins and then for the (sins) of the people, because this He did once for all when He offered up Himself (Hebrews 7:24-27).

In Hebrews 7:17, there is a reference to Psalm 110, in which the Messiah is revealed to King David as the Eternal Priest according to the Order of Melchizedek (Amplified Bible, Psalm 110:1, 4):

The LORD (God) says to my Lord [the Messiah], Sit You at My right hand, until I make Your adversaries Your footstool. [Matt. 26:64; Acts 2:34; 1 Cor. 15:25; Col. 3:1; Heb. 12:2.] … The Lord has sworn, and will not revoke (or) change it: You are a priest forever after the manner (and) order of Melchizedek. [Heb. 5:10; 7:11, 15, 21.]

This is the picture of Father God speaking to His Son, Messiah Yeshua, Who sits at His right hand in Heaven. God revealed to King David that the Messiah would come from his line. How wonderful a revelation this must have been for David! How wonderful a fulfillment for the person who trusts in Messiah Yeshua! He entered the Heavenly Tabernacle and through His own blood paid the price for sin so that we could have eternal life with Him. He is our High Priest, the only Mediator between man and God:

But when Christ [Messiah] appeared (as) a high priest of the good things to come, (He entered) through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation; and not through the blood of goats and calves, but through His own blood, He entered the holy
place once for all, having obtained eternal redemption (Hebrews 9:11,12).

Now the main point in what has been said (is this): we have such a high priest, who has taken His seat at the right hand of the throne of the Majesty in the heavens, a minister in the sanctuary, and in the true tabernacle, which the Lord pitched, not man (Hebrews 8:1,2).

But now He has obtained a more excellent ministry, by as much as He is also the mediator of a better covenant, which has been enacted on better promises (Hebrews 8:6).

Yeshua is the Eternal High Priest-King, the King of Righteousness, the One represented by Melchizedek. He is the Priest of the Order of Melchizedek, Who supersedes the Levitical Priesthood entirely. There is no other Mediator between man and God (1 Timothy 2:5). He is both priest and king, bringing together the two offices.

NOTES

1 Nahum M. Sarna (Editor), *The JPS Torah Commentary, Genesis*, p. 110.


Chapter 2
THE LEVITICAL PRIESTHOOD AND SYSTEM OF TITHES

THE TITHE

In the ancient world of the Middle East, tithing was a general practice among the various peoples and cultures. For most of the nations, tithing was generally political in nature, such as taxes levied by the king or ruler. In Israel, tithing was connected to the religious system for the support of the Levitical priesthood and Temple service.

The Hebrew word *ma‘aser* means “tithe” or “tenth part”:

This is the noun for “tithe,” to which the verb ‘*asar* “to tithe” is related. The first mention of a tithe in the OT is Abram’s offering to Melchizedek (Gen 14:20). Legislation respecting the tithe is given in Lev 27, Num 18, and Deut 12, 14, 26. After the legal corpus the word “tithe” appears infrequently in the OT. In pre-exilic texts subsequent to the Torah, this word occurs only in Amos 4:4 (although II Chr 31:5ff. records tithes in the reform of Hezekiah). In post-exilic texts, *ma‘aser* is found six times in Neh and twice in the classic text in Mal 3 (vv. 8, 10). In Ezk this noun is used twice of a tenth part of a measurement (45:11, 14).

The related word ‘*asar* means “to tithe, give or take a tithe, take a tenth”:

The verb “to tithe” is used in only five passages in the OT (Gen 28:22, in Jacob’s vow to God at Bethel; Deut 14:22, in God’s command to tithe the agricultural produce annually; Deut 26:12, in the tithe of the third year,
designated for the Levite and the poor; I Sam 8:15, 17, in Samuel’s warning of the taxation policies likely to be instituted with the coming of the kingship; and Neh 10:37-38 [H38-39], of Levites who were to collect the tithes from rural areas). In four of these passages, tithing is described as an act of worship to God. In one (I Sam 18:15, 17) the word is used, perhaps with some irony, of the oppressive taxation of a king (a common practice in the ancient near east).

JACOB’S VOW TO TITHE: GOD MEETS OUR NEEDS

In Chapter 1, we discussed the first Biblical reference to the tithe, relating to Abram’s tithe to Melchizedek, who we believe is identified as Shem (Genesis 14:20). Let us now look at the only other pre-Mosaic reference to the tithe. It regards Jacob’s promise to tithe to God if He would take care of his needs and bring him safely back home. Jacob went to Paddan-aram in order to take a wife from his mother’s relatives (Genesis 28). On the way, he stopped at Bethel, where he had the dream of the ladder from Heaven to Earth. The Lord appeared in his dream, promising to be with him, watch over him, and bring him back safely. The Lord also promised that the land of Canaan would be given to his descendants, a confirmation of the Lord’s promise to Abraham and Isaac.

When Jacob awoke after this powerful revelation, he vowed that if God would be with him on his journey, take care of his needs, and get him back safely, he would give a tithe:

> Then Jacob made a vow, saying, “If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to
wear, and I return to my father’s house in safety, then the LORD will be my God. And this stone, which I have set up as a pillar, will be God’s house; and of all that Thou dost give me I will surely give a tenth to Thee” (Genesis 28:20-22).

Some mistakenly think Jacob “made a deal” with God in this situation: If God would provide for his needs and protection then Jacob would tithe. But the Hebrew word translated “if” can also have the meaning “when” in this particular context. Jacob was humbled by God’s revelation and promises to him. In that humility, Jacob recognized his own weaknesses and unworthiness. The vow he made had more to do with his own realization that he might fail, rather than that God could fail. We can see from this example that humility, obedience, and total trust in the Lord form the basis of a strong spiritual relationship. And the Lord never fails us, although we may fail Him.

For anyone who would use these verses to support tithing (mandatory or otherwise) as a way to reap prosperity and material gain from the Lord, let us pay close attention to what Jacob asked of God. He asked for the necessities of life: adequate food and clothing, and protection from harm. Is this not consistent with what the Apostle Paul says in Philippians, regarding the Lord’s provision for believers:

And my God shall supply all your needs according to His riches in glory in Christ Jesus [Messiah Yeshua] (Philippians 4:19).

Just as Jacob did not ask for beyond his needs, so too Paul states that the Lord will provide for the needs of His people. Furthermore, Paul says that his life is about being
content with whatever the circumstances happen to be:

Not that I speak from want; for I have learned to be content in whatever circumstance I am. I know how to get along with humble means, and I also know how to live in prosperity; in any and every circumstance I have learned the secret of being filled and going hungry, both of having abundance and suffering need. I can do all things through Him who strengthens me (Philippians 4:11-13).

When the believer is grateful and content with what God has provided, the Lord can bring even greater blessing and abundance into the believer’s life. This is because the believer has learned a proper attitude, and a proper set of priorities. If we learn how to properly manage a little, in humility and obedience to the Lord, then we will be able to handle more material blessings in a way that is pleasing to the Lord, rather than in a way that is guided by self-centered interests.

TITHES FOR THE LEVITICAL PRIESTHOOD

The Tribe of Levi did not receive an inheritance in the Land of Israel, meaning that they did not receive a portion of the land for their livelihood. However, 38 cities were designated as Levitical cities to provide places of residence for the Levites.

Those Levites descended from Aaron constituted the hereditary Levitical priesthood, including the high priest (the head of the religious system as well as the judicial body, the Sanhedrin), the chief priests (captain of the Temple; leaders of the twenty-four weekly
courses and of their daily courses; Temple overseers; and Temple treasurers), and the ordinary priests (serving according to the twenty-four weekly courses, each of four to nine daily courses). Non-priestly Levites also served in the Temple (twenty-four weekly courses, divided into Temple servants and guards; singers and musicians). Prior to the building of the Temple, the Aaronic priesthood and Levites served in the Tabernacle, the portable sanctuary of the Lord.

Because the Levites did not receive land to grow crops and raise animals to support themselves, and because their function was to serve in the Lord’s sanctuary, the Lord made provision for them from the people’s tithes of agricultural crops and livestock produced in the Land of Israel. This tithing system only operated when the Israelites lived in Israel, and the tithes were taken only from crops and animals produced in Israel.

‘Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD’s; it is holy to the LORD. If, therefore, a man wishes to redeem a part of his tithe, he shall add to it one-fifth of it. And for every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD. He is not to be concerned whether (it is) good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed’ (Leviticus 27:30-33).

“And to the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting [Tabernacle; later the Temple]” (Numbers 18:21).
TYPES OF TITHES AND OFFERINGS

There were three categories of tithes: The First Tithe, the Second Tithe, and the Poor Man’s Tithe. The tithe was to be taken before a crop could be consumed (Leviticus 23:14). The tithing laws applied for the first six years of the seven-year cycle (shemittah), not the seventh (Sabbatical) year, when the fields were to lie fallow (Leviticus 25:1-7). During the Sabbatical Year, what grew naturally provided food for all the Israelites and their animals.

The First Tithe (ma’aser rishon) was to be given to the Levites (after separation of terumah, see below). However, which Levite was not designated, so this was left up to the choice of the farmer. The Levites gave a tithe of this tithe (ma’aser min ha-ma’aser) to the priests (Numbers 18:21, 24, 26-28; Nehemiah 10:37, 38). Thus, the tithe to the priests was one percent of the original crop (one-tenth of one-tenth).

According to the Talmud, Ezra allowed—some interpret this as required rather than allowed—the Israelites to give their first tithe to the priests instead of the Levites because most Levites had not returned from Babylon to Israel. This affected the period of the Second Temple, including New Testament times.

The Second Tithe (ma’aser sheni) had to be consumed in Jerusalem by the person who offered the tithe, along with family and guests (Deuteronomy 14:22-27). This produce had to be brought to Jerusalem and eaten there, or could be converted into money and used to buy food in Jerusalem. This tithe enabled the Israelites to cover their needs and
expenses for the required attendance during the three annual pilgrimage festivals: *Pesach* (Passover), *Shavuot* (Pentecost), and *Sukkot* (Booths or Tabernacles). The Second Tithe was applied in the first, second, fourth, and fifth years of the seven-year cycle.

The Poor Man’s Tithe (*ma’aser ‘ani*) took the place of the Second Tithe in the third and sixth years of the seven-year cycle (Deuteronomy 14:28, 29; 26:12). This tithe was distributed to widows, orphans, Levites, and Gentile sojourners (Gentile proselytes who were in need). In this case, the tithe could be given in produce or converted into money.

Prior to paying tithes to the Levites, the Israelites gave a required gift of their crops (*terumah*, “heave offering”) to the priest (Exodus 29:28; Numbers 18:8). There was no prescribed amount, so the smallest offering would suffice. And the person had the choice of what priest received the offering. In addition, various types of offerings were presented to the priests at the Temple, such as sin, guilt, and peace offerings. Some offerings were required while others were voluntary. All offerings were a part of the Temple sacrificial system, and were presented to the priests, who acted as mediators in offering them to God. For the most part, animals were offered, although in some cases wine and cereal offerings were made.

Those who were uneducated and therefore ignorant of the Mosaic law in terms of giving tithes and offerings were referred to as ‘*am ha’ares. These individuals could not be expected to follow the tithing laws.” The Talmudic sages ruled that any produce bought from such farmers had to be tithed; this included any produce that was suspected of being untithed (*demai*).
At the time of Nehemiah, the Levites were to be accompanied by a priest when they collected the tithes from the Israelites in all the various towns and cities (Nehemiah 10:37-39). From this First Tithe, the Levites took a tithe and brought it to the storehouse in the Temple for the priests.

The Talmud (Yev. 86b) states and Scripture (Ezra 2:40-58; 8:15) indicates that when Ezra returned to Jerusalem from Babylon, he discovered that most of the Levites had not returned. In response, Ezra had the entire portion of the First Tithe brought to the specially designated chamber in the Temple, where the priests and Levites shared what was stored there (Nehemiah 10:39). However, it is also recorded in Nehemiah that this system was not always adhered to and as a result the Levites had to support themselves (Nehemiah 13:10). During New Testament times, Josephus confirms that the tithes due to the Levites were paid to the priests, and that the higher-level priests seized tithes due to the lower-level priests. This situation is consistent with the reality being that non-priestly Levites received little or no support from the tithing system at this time.

“GOOD EYE” AND “BAD EYE”

In regard to the terumah, the Talmudic sages defined a generous person as one giving one-fortieth of his crop, the average person giving one-fiftieth, and the stingy person giving one-sixtieth. This was according to the determination of man, since the Bible did not specify the amount to be given.
What is of interest to us in our discussion is the concept of the “good eye” versus the “bad eye,” relating respectively to a generous person as opposed to a stingy person. Another expression for “bad eye” is “evil eye,” denoting envy, jealousy, grudge, greed, and ill will (Proverbs 28:22). This idea is reflected in what Yeshua says concerning laying up treasures in heaven as opposed to earth, in having an eye that is good (“single” in the King James Version; “clear” in the New American Standard; “sound” in the Amplified Bible; and “good” in the New International Version):

“Do not lay up for yourselves treasures upon earth, where moth and rust destroy, and where thieves break in and steal. But lay up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; for where your treasure is, there will your heart be also. The lamp of the body is the eye; if therefore your eye is clear [good, sound, single], your whole body will be full of light. But if your eye is bad, your whole body will be full of darkness. If therefore the light that is in you is darkness, how great is that darkness! No one can serve two masters; for either he will hate the one and love the other, or he will hold to one and despise the other. You cannot serve God and mammon” (Matthew 6:19-24).

Believers today have something not available prior to Yeshua’s death and resurrection, and the giving of the Holy Spirit: the indwelling Holy Spirit that joins the spirit of the believer to the Spirit of God in a direct line of communication. Therefore, we have the Spirit of God to guide us in all things, including giving to support the Lord’s work and to help others according to Biblical principles (including charity to help animals too.)
Giving according to the guidance of the Holy Spirit is giving in obedience to the Lord. It is our earnest hope that you always seek the Spirit of God in your giving. The Lord knows the needs of the Body of Messiah, and knows the needs for His work, purposes, and will in this earth. If each believer earnestly seeks, listens, hears, and obeys according to the will and purpose of the Lord, then all giving will be blessed and fruitful. Blindly following false teaching about tithing and offerings leads to the enrichment of certain individuals and religious organizations, not to carrying out the work of the Lord, which must be of His direction, not man’s.

MALACHI’S PROPHECIES: THE CORRUPT PRIESTHOOD

The prophet Malachi records the Lord’s condemnation of the priesthood for its sin and corruption. The priests were offering blind, lame, sick and otherwise blemished animals for sacrifice, as well as taking animals by force (“robbery”) (Malachi 1:7, 8, 13, 14). The Lord says the priests are profaning His altar, and that He will not accept their offerings (Malachi 1:10). As a result, God says He has cursed them, and they will remain cursed if they do not listen and turn back to the ways of the Lord (Malachi 2:2).

The Lord charges that this corrupt priesthood has caused the Israelites to turn away from the ways of the Lord, and in response the Lord has caused the people to despise them:

“But as for you [priests], you have turned aside from the way; you have caused many to stumble by the instruction; you have corrupted the
covenant of Levi,” says the LORD of hosts. So I also have made you despised and abased before all the people, just as you are not keeping My ways, but are showing partiality in the instruction (Malachi 2:8, 9).

As the people were not receiving proper instruction from the priests, they were also guilty of much sin and profaning God’s Temple. With regard to divorce, God condemns the practice of those who were divorcing their Jewish wives in order to marry pagan women. This is the situation being referred to when the Lord says He hates divorce (Malachi 2:16). The entire nation of Israel had fallen into apostasy, and this was reflected in the failure to follow the tithing system established to support the Temple service and Levitical priesthood (Malachi 3:8, 9).

The Lord warns that He is going to send His messenger prior to the coming of the Messiah:

“Behold, I am going to send My messenger, and he will clear the way before Me. And the Lord, whom you seek, will suddenly come to His temple; and the messenger of the covenant, in whom you delight, behold, He is coming,” says the LORD of hosts (Malachi 3:1).

Yeshua Himself identifies the messenger as John the Baptist (Matthew 11:10; Luke 7:27).

Both Christian and Jewish commentaries indicate that the prophecy of the Lord coming to the Temple refers to “the King Messiah, who will come suddenly.” After Malachi’s prophecies, God was silent for about four hundred years. Then Messiah Yeshua suddenly
came on to the scene and to the Temple in fulfillment of this particular prophecy. And He condemned the corrupt Temple priesthood and religious leadership:

And they came to Jerusalem. And He entered the temple and began to cast out those who were buying and selling in the temple, and overturned the tables of the moneychangers and the seats of those who were selling doves; and He would not permit anyone to carry goods through the temple. And He (began) to teach and say to them, “Is it not written, ‘MY HOUSE [Temple] SHALL BE CALLED A HOUSE OF PRAYER FOR ALL THE NATIONS’? But you have made it a ROBBERS’ DEN” (Mark 11:15-17).

What Malachi had prophesied perfectly described the scene of corruption that Yeshua found at the Temple. Those who teach that tithing is for today like to quote from the Book of Malachi, but do they actually study the context to see that the religious leaders were first and foremost being condemned for their own corruption? Yeshua strongly condemned the religious leaders for their corruption and hypocrisy (Matthew 23). It was the priests and religious leaders who, because of their own corruption, were responsible for leading the people astray from the ways of the Lord. How different is the situation within Christianity today?

According to Josephus and the Talmud, the wealthy priestly aristocracy (high priests and chief priests, mainly Sadducean) robbed the ordinary priests of the goods, tithes and offerings that were due to them. As a result, the majority of the lower ranking priests lived in great poverty. “Josephus states that the high priests repeatedly sent their servants to the threshing floors to seize the tithes due to the ordinary priests, and that as a result,
some of the priests starved to death. The priestly aristocracy also worked hand in hand with Rome to maintain their own power over the people, and for their own personal gain. Significantly, the high priestly line at this time was illegal because the high priests were no longer of the line of Aaron.

The people understood that the religious leadership was illegal, corrupt, and a puppet of Rome. When the Lord told Malachi that the people would despise the priesthood for its corruption, we can see that was exactly the case during this period of time. Is it any wonder there was a problem with collecting tithes and offerings from the people?

According to Jeremias, because of:

the amount of the civil taxes, and add the many, heavy dues for the [religious] cultus and the priests, it seems highly unlikely that the latter were paid according to the book.

[T]he evidence that a considerable number of people did not pay any dues, or paid them only in part, and that many taxes were perhaps no longer paid at all, is confirmed by what we know of the financial circumstances of the priests.

The Levitical priesthood never listened and took to heart Malachi’s prophecies from the Lord. They never turned away from their evil and corruption, back to the ways of the Lord. And because of this, they could not fulfill their obligation to instruct the people in the ways of the Lord, and the corruption and apostasy spread throughout the entire nation of Israel.
We see a parallel with too much of today’s Christian leadership: corruption, false teachings, false doctrines, arrogance, pride, hypocrisy, and greed. With such leadership, the people do not learn the ways of the Lord and instead are led into apostasy. Blind obedience to corrupt religious leaders and corrupt religious organizations is bondage in its worst form.

Taken out of context, Malachi 3:10 is often the key verse used to support tithing for today. But as we shall see in the next section, tithing was never taught or practiced as a means of support of the Early Church, either before or after the destruction of the Temple.

NOTES

3. Harris, Vol. 2, p. 704


Jeremias, p. 105


Jeremias, p. 106.

Birnbaum, p. 383.

Birnbaum, p. 463.

Rosenberg, p. 413.


Peter A. Michas, The Crucifixion—The Edomite Connection, pp. 16-18.

Jeremias, p. 105

Jeremias, p. 108.
Chapter 3 NEW TESTAMENT GIVING

NEW TESTAMENT REFERENCES TO TITHING

In the New Testament, the Greek word meaning “tenth” is *dekatos*. The verb “to tithe” can be expressed in the following ways: (1) *dekatoo*, from *dekatos*, tenth, denotes “to take tithes of,” Hebrews 7:6, 7:9, Nehemiah 10:37; (2) *apodekatoo* denotes “to tithe” (*apo*, from, *dekatos*, tenth), Matthew 23:23; Luke 11:42; in Luke 18:12; “to exact tithes from,” Hebrews 7:5; and (3) *apodekateuo*, “to give tithes,” in Luke 18:12:

YESHUA AND HIS DISCIPLES NEVER TOOK TITHES

Yeshua never took a tithe. He knew the Law and the Scriptures. He was not a Levite but from the house of Judah. He and His disciples were supported by freewill offerings allowed to traveling rabbis, as shown in Luke 8:

And it came about soon afterwards, that He (began) going about from one city and village to another, proclaiming and preaching the kingdom of God; and the twelve were with Him, and (also) some women who had been healed of evil spirits and sicknesses: Mary who was called Magdalene, from whom seven demons had gone out, and Joanna the wife of Chuza, Herod’s steward, and Susanna, and many others who were contributing to their support out of their private means (Luke 8:1-3).

The Lord told His own disciples not to take anything with them, but to rely upon the
freewill contributions and provisions that they would need in spreading the Word about the Messiah.

“Do not acquire gold, or silver, or copper for your money belts, or a bag for (your) journey, or even two tunics, or sandals, or a staff; for the worker is worthy of his support” (Matthew 10:9, 10).

Yeshua says that “the worker is worthy of his support,” meaning that those who teach the Word of God are deserving of the freewill support of those who learn from them. Yeshua did not take tithes for Himself and He did not direct His disciples to take tithes, either before or after His death and resurrection.

**Yeshua Condemns “Good Tithers” With Wrong Hearts**

How did Yeshua judge those who tithed according to the letter of the Law, but who failed to follow the ways of the Lord in their hearts?

“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice, mercy and faithfulness; but these are the things you should have done without neglecting the others” (Matthew 23:23; cf. Luke 11:42).

Yeshua was dealing with the corrupt religious leadership of the day. Not every single Pharisee was corrupt, and some came to believe in Yeshua, such as Nicodemus and Joseph of Arimathea. But in general, arrogance and hypocrisy were in great supply at the time (not unlike our own time, in regard to much of Christianity’s leadership). Yeshua
could see that their hearts were not right. It didn’t matter how much they tithed, there was no blessing for them from God because the motive of tithing was wrong.

Yeshua gave another example of this kind of wrong heart when He told the parable of the Pharisee and the Publican:

“The Pharisee stood and was praying thus to himself, ‘God, I thank Thee that I am not like other people: swindlers, unjust, adulterers, or even like this tax-gatherer. I fast twice a week; I pay tithes of all that I get.’ But the tax-gatherer, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, ‘God, be merciful to me, the sinner!’ I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself shall be humbled, but he who humbles himself shall be exalted” (Luke 18:11-14).

Which one was humble and repentant before the Lord? Which one arrogant and self-righteous? The Lord makes it clear that the tither in the parable was not in a right relationship with God, in spite of his fasting, tithing, and “righteous” works.

THE NEW PRIESTHOOD

At the Last Supper, Yeshua instituted the New Priesthood (see The Rod of an Almond Tree in God’s Mater Plan, Appendix 3: The Last Supper: A Passover Memorial Meal and the Ordination of the New Priesthood). He showed that His disciples would become His New Priesthood of the New Covenant. At His ascension, Yeshua instructed His disciples
to proclaim the Gospel and make disciples of all the nations (Matthew 28:19, 20). All believers are to serve each other in an equal relationship as His New Priesthood:

**But you are a chosen race, a royal priesthood, a holy nation, a people for (God’s) own possession, that you may proclaim the excellencies of Him who has called you out of darkness into His marvelous light (1 Peter 2:9).**

Therefore, each and every believer is part of this priesthood. However, Messiah is the High Priest and only Mediator between man and God:

> For there is one God, (and) one mediator also between God and men, (the) man Christ Jesus [Messiah Yeshua], who gave Himself as a ransom for all, the testimony (borne) at the proper time (1 Timothy 2:5, 6).
> But when Christ appeared (as) a high priest of the good things to come, (He entered) through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation; and not through the blood of goats and calves, but through His own blood, He entered the holy place once for all, having obtained eternal redemption (Hebrews 9:11, 12).

To place any human being in the position of being any kind of mediator or co-mediator of God’s grace is totally contrary to God’s plan of redemption. The Levitical priesthood was established to serve in the Temple according to the Mosaic Covenant. Now Messiah Yeshua has come and is the Mediator of the New Covenant. He has fulfilled all the sacrificial laws required for perfect sin atonement. No other means of sin atonement is efficacious or required.
After Yeshua’s crucifixion in AD 30 (not AD 33), the Temple sacrifices were no longer acceptable before God for sin atonement. Supernatural signs attesting to this occurred during the forty years prior to the destruction of the Temple in AD 70. Jews saw these signs as a warning of the destruction to come:

That some great catastrophe, betokening the impending destruction of the Temple, had occurred in the Sanctuary about this very time, is confirmed by not less than four mutually independent testimonies: those of Tacitus (Hist. v. 13), of Josephus (War 6.5.3), of the Talmud (Jer. Yoma 43c; Yoma 39b), and of earliest Christian tradition. The most important of these are, of course, the Talmud and Josephus. The latter speaks of the mysterious extinction of the middle and chief light in the Golden Candlestick [Menorah in the Holy Place of the Temple], forty years before the destruction of the Temple; and both he and the Talmud refer to a supernatural opening by themselves of the great temple-gates that had been previously closed, which was regarded as a portent of the coming destruction of the Temple.

The Talmud describes four signs during the forty years prior to the destruction of the Temple: 1) the doors to the Holy Place of the Temple opened by themselves, 2) the westernmost light of the menorah failed to shine, 3) the lot for the Yom Kippor goat for God came up in the left (inauspicious) hand of the high priest forty years in a row, and 4) the crimson-colored cord of the Yom Kippor scapegoat sacrifice did not supernaturally turn white, indicating forgiveness of sins (Yoma 39b). These signs showed that Yeshua’s
sacrifice for sin atonement was complete, and what the blood of animals could never accomplish, His blood accomplished. As He said, “It is finished!” (John 19:30).

After Yeshua’s sacrificial death and resurrection, salvation came to humanity and the Older Covenant was fulfilled with regard to the sacrificial system for sin atonement. However, the Temple stood for another forty years until the Romans destroyed it in AD 70. Once the Temple was destroyed, the Levitical priesthood ceased to operate. At the same time, tithing as a system to support the Levitical priesthood also ceased to operate.

Believers in Messiah Yeshua make up the Body of Messiah and the New Priesthood. There is now no other religious priesthood that has taken the place of the Levitical priesthood: no Roman Catholic or Greek Orthodox priesthood, no denominational or non-denominational priesthood or pastorate of any kind. Yeshua is the High Priest and only Mediator between man and God.

The tithing system that was established to support the Levites, who had no land inheritance for their support, is invalid. There is no Temple in Jerusalem or sacrificial system to be maintained by a Levitical priesthood. And for this reason, it is contrary to the Word of God for any church or religious hierarchy to appropriate for itself a system of tithes for support. There are no New Testament examples of tithing for support of any of the disciples or apostles. And it is a matter of historical fact that the Early Church did not have a system of tithing:

For several centuries in the Early Church there was no support of the clergy by a systematic giving of a tithe. In time the tithe came to be
regarded generally after the pattern in the Jewish synagogue. The practice was supported by an appeal to passages like Matthew 10:10; Luke 10:7; 1 Corinthians 9:7ff., but leaders in the church (like Irenaeus and Epiphanius) showed the arguments drawn from these texts were not valid. Rather, freedom in Christian giving was emphasized.

This pattern of freewill offerings to support the Lord’s work is also reflected in how the offerings were raised to build the Tabernacle and the Second Temple (Exodus 25:2; Ezra 1:4). The Lord wanted individuals to give according to their own hearts, without compulsion or coercion.

THE BIBLICAL PRINCIPLE OF NEW TESTAMENT GIVING

All examples of giving in the original church as described in the New Testament have nothing to do with tithing, but are completely voluntary in nature. Paul’s instruction concerning giving clearly shows this form of voluntary contribution to support the Lord’s work and for charitable giving to those in need:

Now this (I say), he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. Let each one (do) just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver (2 Corinthians 9:6, 7).

The motive of the heart is key in all giving. Is the person motivated to give in order to get something back from God? How can the Lord bless such a selfish motivation? And how
can giving under compulsion motivate the “cheerful” giving that the Lord loves? Now the Scripture says that each one is to give according to his/her heart. The believer has the Spirit of God to guide in all matters of giving: when to give, what to give, and to whom to give. If each believer sincerely seeks the guidance of the Holy Spirit in all his/her giving, the Spirit of God will direct in such a way as to ensure that the work of the Lord is supported throughout the Body according to the will and purpose of the Lord:

Now He who supplies seed to the sower and bread for food, will supply and multiply your seed for sowing and increase the harvest of your righteousness; you will be enriched in everything for all liberality, which through us is producing thanksgiving to God. For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to God. Because the proof given by this ministry they will glorify God for (your) obedience to your confession of the gospel of Christ [Messiah], and for the liberality of your contribution to them and to all, while they also, by prayer on your behalf, yearn for you because of the surpassing grace of God in you (2 Corinthians 9:10-14).

Paul is talking about charitable contributions given to help provide for believers in need, and also contributions to help support those working to spread the Gospel. Paul says that the Lord will provide for these needs, and for increasing the harvest, referring to the spiritual harvest of souls. Never is there any mention of giving with the intent of getting something back from God. We might also add that there is never any mention of tithing
or giving in regard to “getting an anointing” of any kind from the Lord.

BEWARE OF FALSE MINISTERS AND FALSE TEACHINGS

Because of false teaching regarding giving to receive the power and anointing of God, it is very instructive to look at a Scripture dealing with a person who desired to give money in order to buy the power of the Spirit of God:

Now there was a certain man named Simon, who formerly was practicing magic in the city, and astonishing the people of Samaria, claiming to be someone great; and they all, from smallest to greatest, were giving attention to him, saying, “This man is what is called the Great Power of God” (Acts 8:9, 10).

And even Simon himself believed; and after being baptized, he continued on with Philip; and as he observed signs and great miracles taking place, he was constantly amazed (Acts 8:13).

Now when Simon saw that the Spirit [of God] was bestowed through the laying on of the apostles’ hands, he offered them money, saying, “Give this authority to me as well, so that everyone on whom I lay my hands may receive the Holy Spirit.” But Peter said to him, “May your silver perish with you, because you thought you could obtain the gift of God with money! You have no part or portion in this matter, for your heart is not right before God” (Acts 8:18-21).
This man called Simon greatly desired to possess supernatural power. He had operated in Satanic power and performed signs and wonders for the people, who flocked to him and believed he was a great man of God. When Simon heard the Gospel, he believed and was baptized (Acts 8:12, 13). He desired to possess the great supernatural power the apostles demonstrated, wanting to give them money to get this power.

What difference is there between this man and those today who think that by giving tithes and offerings, they can buy the blessings and power (anointing) of God? They flock to certain teachers, preachers, so-called prophets, healers, etc. who teach falsely to fleece these sheep, so ignorant of the Word of God. When the motives and teachings they follow do not line up with the truth of the Word of God, how can God bless them for the tithes and offerings they give? How can a wrong motive of the heart bring the blessings of God?

You have been severed from Christ, you who are seeking to be justified by law; you have fallen from grace. … You were running well; who hindered you from obeying the truth? This persuasion (did) not (come) from Him who calls you. …. But I say, walk by the Spirit, and you will not carry out the desire of the flesh (Galatians 5:4, 7, 8, 16).

NOTES


1 Vine, Vol. 4, p. 139.
Alfred Edersheim, *The Life and Times of Jesus the Messiah*, p. 894.

REFERENCES


