

## Restored Truth Bible Study #15 - Tithing August 10, 2013

Restored Truth Bible Study #15 deals with tithing. The principle of tithing is a fairly well-known biblical concept. In this study a comprehensive view of tithing will be presented to help explain this important topic.

Many people understand tithing centers on a percentage of 10%. What most people do not know about is that the Bible speaks of more than just one tithe. This study will take a look at these other tithes and the purpose for which God instituted them.

To begin, it is vital to lay a foundation in the Scriptures for studying tithing by looking at how God structured the tithing system overall. To properly understand the purpose of tithing and the meaning behind the separate tithes the Bible requires, means understanding and knowing about the greatness of God. The first thing to know about God is that He is mankind's Creator.

*Isa. 40:12 Who has measured the waters in the hollow of his hand, measured heaven with a span, and calculated the dust of the earth in a measure, weighed the mountains in scales, and hills in a balance?... [Who has done these things?] (vs 26) Lift up your eyes on high, and see who has created these things; who brings out their host by number: He calls them all by name, by the greatness of his might, and the strength of his power; not one is missing. (vs 28) Have you not known, have you not heard, the Everlasting God, the Eternal, the Creator of the ends of the earth, faints not, neither is weary? There is no searching of his understanding.*

God is the great Creator. Paul emphasized this point on Mars Hill in Athens when he talking to the Greek philosophers of his time.

*In Acts 17:24 Paul told these intellectuals: God who made the world and everything in it, since he is Lord of heaven and earth, does not dwell in temples made with hands. (vs 25) Nor is he worshipped with men's hands as though he needed anything, since he gives to all life, breath, and all things. (vs 26) He has made from one blood every nation of men to dwell on all the face of the earth, and has determined their pre-appointed times and the boundaries of their dwellings.*

The greatness of God is that He is a Creator and Supreme over all other gods.

Isa. 46:9b *...For I am God and there is no other... [There is no other god like the great Creator God.] I am God and there is none like me. (vs 10) Declaring the end from the beginning, and from ancient things, things that are not yet done, saying, my counsel shall stand, and I will do all my pleasure.*

Verse 10 speaks to God's ability to foretell the future and state what is going to happen before it actually happens.

Jer. 10:6 *Inasmuch as there is none like you, O Eternal, you are great; and your name is great in might. (vs 7) Who would not fear you, O King of the nations? For this is your rightful due, for among all the wise men of the nations and all their kingdoms, there is none like you.*

God is supreme. There is no one like Him. There is no one who will ever be like Him. The last thing to touch on about the greatness of God is that He is the Owner of all things. God owns everything.

Ps. 89:11 says: *The heavens are yours, the earth also is yours: the world in all its fullness. You have founded them.*

Hag. 2:8 *The silver is mine and the gold is mine says the Eternal of hosts.*

God owns it all!!!

Ps. 50:10 *For every beast of the forest is mine, and the cattle on a thousand hills. (vs 11) I know all the birds of the mountains and the wild beasts of the field are mine. (vs 12) If I were hungry, I would not tell you, for the world is mine, and all its fullness.*

If God gets hungry, He has no need to ask somebody for food. He takes what He wants because it is His. He owns all.

Ps. 24:1 *The earth is the Eternal's and all its fullness; the world and those who dwell therein.* It is not just things that God owns; human beings belong to God also.

In Deut. 10:14 Moses says: *Indeed heaven, and the highest heavens belong to the Eternal your God, also the earth with all that is in it.*

Here are a few more scriptures pointing out that God owns everything:

Job 41:11 *Who has preceded me?...[Who has come before God] that I should pay him. Everything under heaven is mine.*

In the book of Exodus, God states His purpose for the ancient Israelites. People seem to have overlook this little biblical fact.

Ex. 19:5 *Now therefore, if you will indeed obey my voice and keep my covenant; then you will be a special treasure to me above all peoples, for all the earth is mine.*

Again, God owns it all. Yet, human beings do not quite comprehend the magnitude of the Scriptures just covered.

A good and right understanding, of tithing requires an understanding of who God is, the authority He exercises, and the possessions He possesses. If one is to correctly understand tithing, one must know about God: who He is, what He does, and how He does it. Human beings need to understand what their relationship is to God. King David had this awareness.

In Ps. 8:3 David writes: *When I consider your heavens...[David is really aware that God owns all things] When I consider your heavens, the work of your fingers, the moon and the stars, which you have ordained...[David then show his awareness] (vs 4) What is man that you are mindful of him?...[What is man in comparison to all these great creative works God has done] and the son of man that you visit him?* This not speaking of Christ, but of human beings.

So, what is man? What is man in comparison to God? What is man that God would actually have something to do with man? Especially, after reading what is recorded in the book of Job.

In Job 15:14 Eliphaz, one of Job's accusers says: *What is man that he could be pure? And he who is born of a woman, that he could be righteous? (vs 15) If God puts no trust in his saints and the heavens are not pure in his sight (vs 16) How much less man who is abominable and filthy, who drinks iniquity like water.* That's what human beings do. Looking at the world today, everybody is drinking iniquity like water. They can't get enough of it. Man is by nature corrupt.

Another one of Job's accusers makes the following observation about human beings, asking in Job 25:4: *How then can man be righteous before God? Or how can he be pure who is born of a woman? (vs 5) If even the moon does not shine and the stars are not pure in his sight (vs 6) how much less man who is a maggot? And the son of man who is a worm?* Human beings don't think of themselves as a maggot or a worm? Yet, this is what the Bible says human beings are.

When God begins to deal with Job in chapter 38, He asks Job a very important question which really makes a distinction between God's greatness and man's nothingness.

Job 38:4 *Where were you when I laid the foundations of the earth?...[Where was any human being when God laid the foundations of the earth? Nowhere, because human beings were nonexistent at this time] Tell me if you have understanding.* Job was high-minded in his thoughts, ideas and opinions. The fact of the matter is, human beings are nothing in comparison to God. The Prophet Jeremiah provides a stark assessment about the true nature of human beings.

Jer. 17:9 *The heart is deceitful ...[puffed up] above all things; and desperately...[incurably] wicked:...[sick] who can know it? (vs 10) I the Eternal search the heart; I test the mind, even to give every man according to his ways, and according to the fruit of his doings.*

God's late apostle, Mr. Herbert W. Armstrong always pointed out 'there's a cause for every effect.' What human beings do in their lives usually translates into evil. That evil leads to death. Human beings are temporary physical beings who spend their time on this earth and die just like dumb animals.

Eccl. 3:19 *For what happens to the sons of men also happens to animals. One thing befalls them. As one dies, so dies the other. Surely they all have one breath. Man has no advantage over the animals. All is vanity. (vs 20) All go to one place; all are from the dust and all return to the dust.*

Now, with this perspective about God's greatness, and what man really is in comparison to Him, understand just how generous God is toward His human creation. God the Father is perfect in all that He does.

Matt. 5:48: *Become you perfect just as your Father in heaven is perfect.* God's expectation is for human beings is to become perfect like Him who is already perfect. This is called the process of conversion. Anything God does is always going to be right.

The word “perfect” in the Greek means to be complete in a number of different applications, such as labor or work, any type of growth. In this verse it refers to mental and moral character. God is perfect in His character. God makes no mistakes in how He responds to situations, and how He deals with human beings.

In Ps. 25:8 David writes: *Good and upright is the Eternal.* Good and upright. The word upright in the Hebrew means straight. There is no crookedness with God. He is as straight as any arrow one can create, straight as any line one can draw.

Human beings have a problem. That problem is death. Solomon states in Ecclesiastes 3 that when human beings die, they go back to the dust of the earth from which they were made. This is where the human being will remain unless something else is done to bring the human being out of the grave.

Paul talks about the problem of the dead and the solution to their problem in Rom. 6:23: *For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.*

The ‘wages of sin is death’ refers to eternal death. But the gift of God is eternal life through Jesus Christ our Lord. To be brought out of the grave requires understanding the plan of God and what He has done for human beings.

We read about what God did for human beings in John 3:16 *For God so loved the world that he gave his only begotten Son...*[How did God give his only begotten Son? He allowed his Son to die for the sins of all mankind] *that whoever believes in him...*[It’s not just believing Christ is real, that He exists, that He died for your sins. It’s also believing what He said. It is a belief, which translates into action] *whoever believes in him should not perish, but have everlasting life.*

Paul explains the gift of God through Jesus Christ in Rom. 5:8 *But God demonstrates his own love toward us, in that, while we were still sinners, Christ died for us.* God allowed His Son, which He gave up in death, in order that human beings would not be confined to the grave forever.

God is the Creator of good things. Notice this in the re-creation of the earth following Satan’s rebellion. Gen. 1:29 *And God said, see, I have given you every herb which yields seed, which is on the face of all the earth, and every tree whose fruit yields seed to you. It shall be for food. (vs 30) Also to every beast of the earth, and to every bird of the air, and to everything that creeps on the earth in which there is life, I have given every green herb for food: and it*

*was so. (vs 31) Then God saw everything he made and indeed it was very good. So the evening and the morning were the sixth day.*

What God does is always good. He is perfect. Everything He does is perfect, and human beings need to understand this about God. Here is a little bit more about the good things God gives.

Pr. 10:22 *The blessing of the Eternal makes one rich, and he adds no sorrow with it.* When God gives, there are no regrets.

Eccl. 5:19 *As for every man to whom God has given riches and wealth and has given him power to eat of it, to receive his heritage...[Or portion] and rejoice in his labor; this is the gift of God.*

Whatever human beings do, they should do with all their strength and energy each day. They should take care of their business and enjoy the fruits of their labor without fear and concerns. This is a blessing from God. It's a good thing. It's how God operates. It is the opposite of communism.

But understand that God's gifts are contingent upon obedience to His law. Pr. 15:6 *In the house of the righteous there is much treasure.* What is righteousness? Righteousness is obedience to God's law.

In Ps. 119:172 David writes: *My tongue shall speak of your word: for all your commandments are righteousness.* If one wants to be classified as righteous, then one has to obey the law of God. Keeping God's law is righteousness, as defined in the Bible. If one is keeping God's law, one's actions are righteous. The keeping of God's Law is what makes a person righteous.

The connection between obedience, the keeping God's law and receiving the good gifts of God is made very plain in the Bible. In the world of traditional Christianity, people are taught not to keep the Law of God.

Later in this Bible Study, it will be pointed out how the Law of God is explained away. But there is a clear connection between obedience and blessings, and disobedience and curses. Notice this in Leviticus 23.

Lev. 26:3 *If...[IF – It's contingent upon a person's actions] If you walk in my statutes and keep my commandments...[Take notice-] and perform them...[What does that mean? It means take heed to one's actions] (vs 4) Then I will give you rain in its season, the land shall yield its produce, and the trees of the field shall yield their*

*fruit...[There is going to be plenty of food to eat] (vs 5) For your threshing shall last till the time of vintage, and the vintage shall last till the time of sowing. You shall eat your bread to the full, and dwell in your land safely...[If an individual will obey God, if a nation will obey God, there will be abundant prosperity; there will be peace and happiness] (vs 6) And there will be peace in the land. But to have it, one must obey God to receive it.*

When we receive blessings from God we need to acknowledge God. In Mr. Armstrong's autobiography, Vol. I he talked about a contest in which the question was asked, "What is the greatest sin?" The answer was ingratitude. Do we complain when things aren't going the way they should? Ingratitude, is something we need to stay from because it can lead to a whole host of other problems.

*Deut. 8:1 Every commandment which I command you today you must be careful to observe, that you may live, and multiply, and go in and possess the land which the Eternal swore to your fathers. (vs 7) For the Eternal your God is bringing you into a good land, a land of brooks of water, of fountains and springs that flow out of the valleys and hills. (vs 8) A land of wheat and barley, of vines, and fig trees, and pomegranates: a land of olive oil and honey. (vs 9) A land in which you will eat bread without scarcity, in which you will lack nothing; a land whose stones are iron, and out of whose hills you may dig copper. (vs 10) When you have eaten and are full, then you shall bless the Eternal our God for the good land which he has given you.*

We cannot afford to forget to acknowledge God when we are enjoying all the good blessings that He gives to us. The word "bless" in the Hebrew means to kneel, to bless God as an act of adoration. It can also refer to blessing someone else, a human being who has done something good for us.

How should one show thankfulness, appreciation and gratitude for God's many blessings? It certainly is appropriate to offer thanks to God in every prayer a person makes. That is certainly one way to do it. But also, God requires certain things out of people, to help them acknowledge Him, to help them understand that He is Creator, that He is Supreme, that He is the Owner of all things.

The following scripture points to one specific thing God commanded people to do in ancient Israel. It's not something done much today because many don't live in an agrarian society; but it lays the foundation for the remainder of this Bible Study.

Solomon writes in Pr. 3:7: *Do not be wise in your own eyes...[Don't think you are always right] fear...[Or respect] the Eternal, and depart from evil...[If that is done-] (vs 8) It will be health to your flesh and strength to your bones...[The*

next verse deals with the principle this Bible Study is focused on] (vs 9) *Honor the Eternal with your possessions...*[How is that done?] *and with the firstfruits of all your increase...*[The outcome is-] (vs 10) *So your barns will be filled with plenty and your vats will overflow with new wine.*

The word firstfruits in the Hebrew means the first in place, order, time, or rank. Specifically, it refers to a first fruit.

It is important to understand the meaning of a firstfruits. Firstfruits are discussed a lot on the Feast of Pentecost in relationship to God's Church. A first fruit is the first fruits of a harvest. In other words, if one is an apple farmer and is going to harvest 100,000 apples in a particular year, the very first time the farmer goes out to pick ripe apples, those apples picked are the first fruits. If the farmer only picked 100 ripe apples, those 100 apples would be the firstfruits of the harvest, the very first of the harvest. The very first ripened fruit of the harvest are the firstfruits. Once those are picked other fruits will continue to ripen and be picked as the harvest season goes on. But those fruits are not the first fruits. Look at another verse in the Bible that tells how to honor God with a person's material possessions.

Mal. 3:10 *Bring all the tithes into the storehouse, that there may be food in my house...*[If these tithes are brought to God, notice how the blessings are very similar to what is found in Proverbs.] *Try me now in this, says the Eternal of hosts, if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it.*

Honoring God, blessing God, requires paying God tithes. The word simply means a tenth. One tenth, that is what a tithe is. The principle of tithing is simply paying God ten percent on all your financial increases. That's what tithing is all about.

Notice in Gen. 14:18 that Abraham paid tithes. This was a practice in existence long before the Israelites came out of Egypt. Verse 18 sets the stage for this ancient example of tithing. Abraham went out to rescue his nephew Lot who had been taken captive. Abraham retrieved lots of spoil from those he defeated. Upon returning home, he comes in contact with the King of Salem, Melchizedek.

Gen. 14:18 *Then Melchizedek, king of Salem, brought out bread and wine. He was the priest of God most high. (vs 19) And he blessed him and said, blessed be Abram of the most high God, possessor of heaven and earth. (vs 20) And blessed be God most high, who has delivered your enemies into your hand...*[The end of verse 20 says:] *And*



he...[Abram, at the time] *gave him...*[Melchizedek] *a tithe of all*. Abram gave a tithe, 10% of all the spoil he gained from his victory against Lot's captors.

Notice too that Abraham's grandson, Jacob, also tithed. Gen. 28:22 *And this stone, which I have set as a pillar, shall be God's house: and of all you give me, I will surely give a tenth to you*. Jacob is telling God, of all the blessings God is giving him; Jacob is going to return a tenth back to God.

Heb. 7:1 provides a good explanation about tithing. It starts out by referring to what was just covered concerning Abraham. *For this Melchizedek, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings and blessed him (vs 2) to whom also Abraham gave a tenth part of all; first being translated King of righteousness, and after that also King of Salem, meaning King of peace...*[This is an explanation of who Melchizedek was] (vs 4) *Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. (vs 5) And indeed, those who are of the sons of Levi, who receive the priesthood, have the commandment to receive tithes from the people, according to the law, that is, from their brethren, though they have come from the loins of Abraham.*

The point is Melchizedek received the tithes as the high priest of God; and when God established the nation of Israel and brought them out of the land of Egypt, He established the Levites would receive the tithes of the people; because the Levites had the responsibility of executing God's Law within the nation. They were to receive tithes of the people.

Heb. 7:11 *Therefore if perfection were through the Levitical priesthood (for under it the people received the law) what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? (vs 12) For the priesthood being changed, of necessity there is also a change of the law.*

Many people think vs 12 applies to a change in the law of tithing. The change vs 12 is referring to is a change about who would receive the tithes now that God's Church had been established. Understand that in God's Church, the Church is to receive the tithes to support God's ministry, which perform in place of the Levitical priesthood today.

Notice Christ's emphasis on tithing. He got onto the Pharisees quite heavily, who were really were good tithers, but neglected the more important or weightier matters of God's law.

Matt. 23:23 *Woe to you, scribes and Pharisees, hypocrites. For you pay tithe of mint, anise, and cumin and have neglected the weightier matters of the law, justice, mercy, and faith. These you ought to have done... [Referring to tithing] without leaving the others undone.* Referring to the weightier matters of the law.

Another way to honor God with one's material possessions is by giving an offering.

Deut. 16:16 *Three times a year all your males shall appear before the Eternal your God in a place which he chooses... [God selects the locations of His Feasts. The three times of the year are the three festival seasons-] in the feast of unleavened bread, the feast of weeks, and the feast of tabernacles: they... [Referring to the males] shall not appear before the Eternal empty-handed... [The criteria for giving an offering give is found in the next verse] (vs 17) Every man shall give as he is able, according to the blessing of the Eternal your God which he has given you.*

One needs to constantly be monitoring one's blessings, in preparation to give an offering. With each financial blessing or benefit a person receives, consideration should be made for the amount of an offering. Remaining in touch every day with what God is doing and the blessings being received, helps a person thankfully, gratefully and appreciatively give an offering to God. Giving that offering gives honor to God for providing one's blessings. Remember, God doesn't need an offering from people, because He owns everything already. An offering allows people to acknowledge God for the blessings that have been received.

By covering the principles of firstfruits, tithing and offerings, which are all ways of honoring God with the material blessings people enjoy, it helps to have the proper perspective about material possessions, and who these possessions really belong to; so God's financial laws are not grudgingly observed in any manner whatsoever; but followed with great thankfulness, appreciation and willingness.

As a practical matter, tithing is something to be practiced on a regular basis. Most people are paid on a regular basis., The first thing to come out when doing a budget is God's tithe. There is no need to calculate for food, lights and rent first. The first thing to come out is God's tithe and offering. Everything else needs to come after that. Take care of God first, then God will take care of everything that comes after.

God's Word speaks of more than one tithe. There are different tithes God requires people to give for very dgo into the specific tithes. First of all, let's look at what we call first tithe. The Bible doesn't call it this, but the enumeration does help to make the distinction between the various tithes because each tithe has a different purpose.

Let's read about first tithe. Lev. 27:30 *And all the tithe of the land, whether of the seed of the land, or of the fruit of the trees, is the Eternal's...[God has staked claim to the tithe. Notice-] It is holy to the Eternal...[When you pay your tithe, that money is holy money. It's holy money because it's God's money] (vs 32) And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Eternal.*

God's tithe is holy. We can't be flippant about paying our tithes. We need to make sure we calculate the right amount, and that we give it immediately. That shows a great respect for God's tithe. That shows that we understand that that money is holy, that it is God's money, or God's claim of the increase that He has given to us.

Here we learn the purpose for the tithe. This is the command we read about in Hebrews 7.

Nu. 18:21 *Behold, I have given the children of Levi all the tithes in Israel, as an inheritance, in return for the work which they perform, the work of the tabernacle of meeting...[The priests work for God. God is not a slave driver, to work people, and not take care of them] (vs 22) Hereafter the children of Israel shall not come near the tabernacle of meeting lest they bear sin and die. (vs 23) The Levites shall perform the work of the tabernacle of meeting and they shall bear their iniquity: It shall be a statute forever throughout your generations, that among the children of Israel they shall have no inheritance. (vs 24) For the tithes of the children of Israel, which they offer up as a heave offering to the Eternal, I have given to the Levites as an inheritance: therefore I have said to them, among the children of Israel, they have no inheritance.*

The Levites, or priesthood, didn't own property; they didn't own livestock; they didn't have the things, the private property, that the normal Israelite had. Their responsibilities were to serve the people. They were to act as the go-between, the people and God. They performed all the sacrificial duties and responsibilities that God put into place in ancient Israel.

Notice what the priests have to do with the tithe. Nu. 18:25 *Then the Eternal spoke to Moses saying, speak thus to the Levites and say to them, when you take from the children of Israel the tithes which I have given you, from them as your inheritance, then you shall offer up a heave offering of it to the Eternal, a tenth of the tithe.*

The ministry is to tithe as well. They are to pay a tithe, a tenth, of what they receive from the people. There is more instruction to the Levites about paying their tithe.

Nu. 18:29 *Of all your gifts you shall offer up every heave offering due the Eternal from all the best of them, the consecrated part of them...*[When the priests were to give their tithes, they were to take the best out of what they received to make up their tenth] (vs 30) *Therefore you shall say to them, when you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress.* (vs 31) *You may eat it in any place, you and your household, for it is your reward for your work in the tabernacle of meeting.* (vs 32) *And you shall bear no sin because of it, when you have lifted up the best of it: but you shall not profane the holy gifts of the children of Israel, lest you die.*

In other words, the tithes of the people were not to be misused. When God's tithes are taken and spent on things that God doesn't intend, that does not serve the benefit of the congregation, those tithes are being misused. The ministry is, and will be, held accountable for their actions in how they spend the tithes.

Notice how they followed these instructions in Nehemiah.

Neh. 12:44 *And at the same time some were appointed over the rooms of the storehouse for the offerings, the firstfruits and the tithes...*[There are three ways there that we are to honor God with the material possessions that we are given, offerings, firstfruits, and tithes] *to gather into them from the fields of the cities the portions specified by the law...*[That we just read] *for the priests and Levites: for Judah rejoiced over the priests and Levites who ministered.*

It is a great thing when the ministry is taking care of the people, the people are taking care of the ministry, and with everybody doing what they are supposed to be doing, there should be rejoicing; and there was under Nehemiah's leadership. It shows you the firstfruits, tithes, and offerings went to the Levites. This was hundreds of years after the instructions we just read in Leviticus 27.

Deut. 14:22 There is another tithe. We call it the second tithe. The Israelites are instructed: *You shall truly tithe all the increase of your grain that the field produces year by year.* That's the key in tithing: We tithe on our increase.

In practical terms this means that if you own a business, you have to have capital, money that is necessary to operate your business. If you take in, say \$100 for the month. After you pay all the expenses of running your business you are left with \$40. Your increase is the \$40, not the whole \$100. So, you tithe on the forty because the \$60 was not an increase. You had to spend it in order to make the \$40. You don't tithe on the capital that it takes to run your

business. You tithe on the increase you get from the capital you spent to operate your business. That's a very important factor to understand about tithing. It is on your increase.

Deut. 14:23 *And you shall eat before the Eternal your God in the place where he chooses to make his name abide, the tithes of your grain, and your new wine, and your oil, and the firstborn of your herds and your flocks that you may learn to fear the Eternal your God always...*[The difference between this tithe and the tithe we read about in Leviticus 27 is that the individual gets to keep this tithe. He gets to partake of this tithe, but it is for a specific purpose. It is to go keep the Feast and to learn about God. This is God's way of funding that activity] (vs 24) *But if the journey is too long for you, so that you are not able to carry the tithe: or if the place the Eternal your God chooses to put his name is too far from you, when the Eternal your God has blessed you* (vs 25) *Then you shall exchange it for money and take the money in your hand, and go to the place which the Eternal your God chooses...*[Verse 26 again points to the fact that the individual is to partake in this tithe and use this tithe for their own benefit] (vs 26) *And you shall spend that money...*[You the person who saved it, who put it back] *for whatever your heart desires, for oxen, or sheep, or for wine, or for similar drink, or for whatever your heart desires you shall eat there before the Eternal your God, and you shall rejoice, you, and your household.*

Second tithe is meant primarily to take to the Feast of Tabernacles.

Deut. 14:27 This is another instruction for second tithe. *You shall not forsake the Levite who is within your gates; for he has no part nor inheritance with you.* Second tithe is also designed to take of the ministry.

Deut. 12:10 *When you cross over the Jordan, and dwell in the land which the Eternal your God is giving to you to inherit, and he gives you rest from all your enemies round about so that you dwell safely* (vs 11) *Then there will be the place where the Eternal your God chooses to make his name abide: there you shall bring all I command you; your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand and all the choice offerings which you vow to the Eternal.* (vs 12) *And you shall rejoice before the Eternal your God, you, and your sons, and your daughters, and your male and female servants, and the Levite that is within your gate; since he has no portion nor inheritance with you.* (vs 13) *Take heed to yourself that you do not offer your burnt offerings in every place that you see.* (vs 14) *But in the place which the Eternal chooses in one of your tribes, there you shall offer your burnt offerings, and there you shall do all that I command you.* (vs 15) *However, you may slaughter and eat meat within your gates, whatever your heart desires according to the blessing which the Eternal your God has given you: the unclean and the clean may eat of it, of the gazelle, and the deer alike.*

Deut. 12:17 *You may not eat within your gates the tithe of your grain, of your new wine, or of your oil, or of the firstlings of your herds or of your flock, nor any of your vows which you vowed, nor your freewill offerings, or the heave offering of your hand. (vs 18) But you must eat them before the Eternal your God in the place which the Eternal your God chooses, you, and your son, and your daughter, and your male servant, and your female servant, and the Levite who is within your gates: and you shall rejoice before the Eternal your God in all to which you put your hands.*

In this passage of scripture, Moses mentions two different tithes. The first verses deal with first tithe. The last verses deal with second tithe. The reason why this is mentioned is to differentiate God's specific use and purpose for these two tithes.

Notice that the Bible discusses a third tithe. God has a different use and purpose for this tithe also.

Deut. 14:28 *At the end of every third year you shall bring out the tithe of your produce...[This is a tithe that is not kept every year, but every third year, in a seven-year agricultural period] of that year and store it up within your gates... [The next verse spells out the purpose for this tithe] (vs 29) And the Levite, because he has no portion with you, and the stranger, and the fatherless, and the widow who are within your gates may come and eat and be satisfied; that the Eternal your God may bless you in all the work of your hand which you do.*

This tithe, saved every three years, is to take care of those who are financially disadvantaged. A stranger is a foreigner traveling in the land who may not have many resources. The fatherless, who come from a home in which the head of the house is not present. This situation creates a financial hardship on the family. The widow, whether she be young or old. God requires a third tithe every third year for the purpose of taking care of those who are financially disadvantaged and struggling.

Let it be clearly stated, third tithe is not a welfare program. It is meant to be of assistance and aid to those who are down. In some cases, say for a widow who may not remarry, third tithe will be there to help her until she dies. There's nothing wrong with that. On the other hand, when you have someone who is fatherless, they grow up; they get their education; they get their job; they are no longer in need of third tithe. From time to time third tithe is used to help people who find themselves with a significant financial shortfall. Third tithe is designed to help those who have legitimate financial needs. Third tithe is not meant for operating the Church.

Deut. 26:12 *When you have finished laying aside all the tithes of your increase in the third year, the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow so that they may eat within your gates*

*and be filled; (vs 13) then you shall say before the Eternal your God, I have removed the holy tithe from my house...[All of God's tithes are holy] and also have given them unto the Levite, and to the stranger, to the fatherless, and to the widow, according to all your commandments which you have commanded me: I have not transgressed your commandments nor have I forgotten them...[It's not good to forget to tithe] I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use nor given any of it for the dead. I have obeyed the voice of the Eternal my God, and have done according to all that you have commanded me. (vs 15) Look down from your holy habitation in heaven, and bless your people Israel, and the land which you have given us just as you have sworn to our fathers, a land flowing with milk and honey.*

Paying God's tithes allows God to bless those who tithe. A fair question to ask oneself is: Am I properly tithing? Is this part of my life in accordance with God's word?

Here is a review of the purpose of God's tithes.

- First Tithe: funding the ministry and the work the ministry does in caring for God's Church.
- Second Tithe: funding primarily, the keeping of God's Feast of Tabernacles. From time to time this tithe can be used for expenses of other feasts, so long as this use doesn't adversely affect one's keeping at the Feast of Tabernacles.
- Third Tithe: funding those who are financially disadvantaged.

God has a very strong view of not paying one's tithes. It's a very important responsibility and command that God has given for people to tithe.

Mal. 3:8 *Will a man rob God? Yet you have robbed me; but you say, in what way have we robbed you God? In tithes and offerings...[when tithes and offerings aren't made, God considers this stealing; a person is a thief; a robber for giving God His tithes and offerings. Because of that God says-] (vs 9) you are cursed with a curse: for you have robbed me, even this whole nation...[Now it should be clear why countries struggling with massive debts and deficits, why people don't have enough money to cover their needs. It is because individuals and nations are robbing God of His tithe] (vs 10) Bring all the tithes into the storehouse that there may be food in my house; try me now in this...[This is a powerful challenge to people from God to try Him on this point] try me now in this says the Lord of hosts, if I will not open for you the windows of heaven, and pour out for you such blessing that there will not be room enough to receive it.*

At the conclusion of this Bible Study, it will show how understanding of second and third tithe were restored back into the knowledge of God's Church.

Now understand what tithing is not.

Surprisingly, it seems the catechism of the Catholic Church does not address the topic of tithing. However, a couple of Catholic websites in Question/Answer sections do address tithing.

Catholic Digest.com.

Question: "What is the meaning of tithing as taught by the Catholic Church? I understand it is a certain percentage of one's earnings. If there is more than one wage earner in one family, does the tithe apply to all income? To whom does the money go the pastor, the parish, or other Catholic charities? Is tithing a law of the church? How long are you expected to tithe, till age 65, or till death?"

Answer: Tithing is a word that simply means one tenth. Historically it has been associated with financial support for the church and church related charities. The tithe looks back to the ancient practice of offering to God a small portion of the harvest, or the sacrifice of a young animal to express gratitude on the part of those who enjoy the fruits of the harvest and animal life around them. The sacrifice was also acknowledgement of peoples' dependence on the Creator for what was needed to sustain life.

You hear much these days about what used to be taught as the precepts of the church. These precepts are disciplinary. **They do not contain doctrinal pronouncements.** They emerge from time to time in the history of the church as a means of guiding the faithful to live good Catholic lives. Examples would be hearing mass on Sundays and holy days, contributing financially to the support of the church, receiving the Eucharist, and confessing one's sins. These precepts have varied in number from country to country and century to century in the life of the church. Strictly interpreted the precept of tithing would mean pledging one tenth of one's income to the support of the church. Few Catholics do this today; **nor are any obliged to meet the ten percent standard.** There is, of course, a moral obligation to help the poor and supply support to an appropriate level to the church and church related charities. This obligation does not end at age 65.



To respond to your point about multiple earners in a family, the obligation falls on each. Although ten percent would be ideal, **it is not a law**. It would be wonderful if Catholic families, in the spirit of the tithe, would budget an agreed upon percentage of the family income to be distributed annually to good causes. It is encouraging to see that young Catholics these days are notably generous in their commitment to community service. As they grow older their church just might resurrect and reconstruct the tithe, ten percent, and break it down to five percent of income and five hours a week of community service. This adds up to apples and oranges total of ten. If, as the old saying reminds, it is in giving that we receive, a revival of the tithe would produce a nice return on that investment to all who give, with the certain knowledge that the Lord will never be outdone in generosity.

Catholic.com.

Question: "I was born and raised in the Mormon Church, went on a mission and did all the things a good Mormon should do, including tithing. Since my wife and I converted to the Catholic Church, we still have nagging doubts that we should be tithing to our parish as we did when we were still Mormons, 10% of our gross income; except that it is much harder to do so now that we have several children."

The Mormon Church taught that tithing was mandatory. What is the Catholic Church's position?

Answer: Although the church teaches that offering some form of material support to the church is obligatory for all Catholic adults who are able to do so, it doesn't specify what percent of one's income should be given. Remember tithing was an Old Testament obligation that was incumbent on the Jews under the Law of Moses. Christians are dispensed from the obligation of tithing ten percent of their incomes but not from the obligation to help the church. (This particular answer looks at 1 Corinthians 16:2 and 2 Corinthians 9:5-8 as biblical proof of the Catholic Church's position for not tithing. This answer concludes with the following:) To paraphrase, **God doesn't demand a fixed amount from us**. He wants us to give from the heart. If people are forced by their church to give a certain percent of their income, that's extortion. If they gave freely and fearfully the amount they are able, that's a gift.

In light of the Catholic Church's position, let's understand how tithing was eliminated from God's true Church back in the 1990s. Here is a portion of a sermon by Joseph W Tkach, Sr. Speaking on the topic of tithing.

It was strictly a voluntary thing that reflects the character of Abraham (Referring to Abraham giving a tithe to Melchizedek.) He wanted to glorify God. God blessed him for his attitude. Later it was a requirement. Tithing was a requirement as a support for the old covenant ministers. The hard-hearted Israelites were required to give ten percent just for a physical blessing. If they were willing to abide by the requirement of giving ten percent for a physical blessing, think for a minute how much more should we be willing to give to God because of our attitude, our understanding, and most of all, along with the additional blessing that God gives us, that far surpasses the physical they receive. We who are in the new covenant have better blessings. How much more willingly do you think we should be able to give in thankfulness for the spiritual eternal blessings we have in Jesus Christ. We are living by the Spirit of the law, no longer by the old covenant, by ten percent. You are all on your honor before God. We don't check tithing records anyway unless we plan to ordain someone. That was started long ago by Mr. Armstrong for other specific reasons. That's the only time. Under the new covenant the tithe is voluntary. I can't help it if people are planning to hold back their tithes. There is a large group planning on holding back their tithes. How much more should we be willing to give freely and generously to the work of God, to be done not by holding back your tithes? **Under the new covenant the tithe is voluntary.** You are just as guilty of stealing it if you don't give anything voluntarily as you were under the old covenant where you were commanded to give a tithe. Under the new covenant the tithe is voluntarily done out of love and allegiance to Jesus Christ.

There is a lot of double-speak concerning tithing from the Catholic Church and Joseph Tkach, Sr. on tithing. How can one be guilty of stealing, when giving is voluntarily? Can the foolishness of this argument be seen? This is just one foolish point out of many made by Mr. Tkach. Yet, this is what was taught only eight years after Mr. Armstrong's death.

It's important to understand there were three things God's Church maintained when Mr. Armstrong came in contact with it in the 1920s. These are listed in Volume 1 of his autobiography.

First: the correct name – Church of God.

Second: kept the 7<sup>th</sup> day Sabbath, Saturday, not Sunday.

Third: tithed ten percent of their increase

Hundreds of years of compromise, apostasy and the teaching of lies about tithing caused God's Church to lose the knowledge about second and third tithe.

In his sermon entitled *Mission of the Philadelphia Church Era* Herbert W Armstrong said this about second and third tithe in going through the Restored 18 Truths:

The second and third tithe – what other church knows about that? That was restored by this Church – that knowledge, restored by this Church.

And so, even as God's Church is now in a lukewarm Laodicean condition, the need to continue tithing remains. Some Church of God organizations have gotten away from this restored knowledge. It has been deemed unnecessary to keep a second and a third tithe.

Those who believe it is important to tithe cannot afford to water down this restored truth down or any other restored truth God put back into His Church through Mr. Herbert W. Armstrong. This is why Jesus Christ told Philadelphians to 'hold fast.' That is what the remnant of Philadelphia does as they live through the final era of Laodicea. This is what Jesus Christ find these people doing when He returns to this earth.