

# Tithes

## Summary

- 42 total verses in the Bible about tithing (KJV). 33 in Old Testament, 9 in New Testament.
- 53 total occurrences of tithe in the Bible (KJV). 41 in Old Testament, 10 in New Testament.

## Thoughts

Tithing in the Old Covenant was given to the priests, those in need, and kept by the giver for use as directed by God. These were all separate tithes in which 10% each year were to be given to the priests, 10% kept for the national festival, and every 3rd year 10% was to be given to those in need (Levites, fatherless, widows, and strangers). So by the numbers, based on the Old Covenant, each person was actually tithing 23⅓ percent a year, not to mention other free-will offerings. This completely conflicts with the typical religious model of everybody must tithe 10%. Additionally the tithing seems to be based on the produce from the fields, whether it be by the seed of the land, fruit from the tree, or their herds and flocks. These tithes all came from the land that they inherited from the Lord. Mention of other physical goods does not seem to be mentioned in regards to the tithe but is in other offerings (such as for the building of the Tabernacle in Exodus 25).

The act of tithing occurred prior to the law of Moses as Abraham and Jacob both tithed. Both of these were free-will offerings in which they chose to give the tithe out of their hearts. There was no command to tithe until the law of Moses which was issued to take care of those in need. Moving over to the New Testament, every occurrence of tithing was in regards to the Jews whether it be to the Pharisees or discussion about Abraham in Hebrews 7. There is no mention of the act of tithing ever spoken to the Gentiles. On the contrary, in the first general council of Christians, in Acts 15, it was specifically discussed that the Gentiles should not need to be circumcised or to keep the law of Moses (Acts 15:5~11). If tithing was commanded in the law, why are the Gentiles currently being commanded/held to keep this commandment yet the others are being ignored? If you are going to keep the law, the whole law should be kept (Galatians 5:3; James 2:10).

With that being said, the Lord does have a big focus on being generous and taking care of others (serving one another). This can be seen throughout the Bible in both the Old and New Covenants (Proverbs 3:27; 11:25; 21:6; 22:9; 28:7; Deuteronomy 16:7; Acts 20:35). As Christians, we are supposed to help and take care of other people especially our brothers and sisters (Galatians 6:10). The following verses are great New Testament examples of giving and taking care of those in need: Matthew 6:3~4, Luke 3:11, Acts 2:34~35, Romans 15:26, James 2:15~16, 1 John 3:17, among many others. Scripture is also very clear about giving to those who teach and sow spiritual things (1 Corinthians 9:11; Galatians 6:6). Now that we are no longer under the law, all giving should be given from your heart and led by the Holy Spirit out of love for others (1 Corinthians 13:3). It should not be given under compulsion or based on some religious rule (like you have to tithe 10% to a specific church or entity) (2 Corinthians 9:6~8).

## **Old Testament Notes**

- First mention of tithe in the Bible is in Genesis 14:20 where Abraham gave Melchizedek 'tithes of all'.
  - Why did Abraham tithe?
    - Melchizedek was a priest, so this follows in line with other scriptures about taking care of the Levitical priests.
    - Dake's Note: "It was customary among ancient nations to give a tenth of the spoils of war to the objects of their worship."
  - How exactly did Abraham give Melchizedek these tithes and what does 'all' mean?
    - All seems to refer to livestock, crops, and other goods but not sure what Melchizedek did with all these things (such as how he transported them), as Abraham was quite rich.
- Jacob made a conditional vow to God in which he would pay him a tenth (tithe) of all the Lord gave him. (Genesis 28:20~22)
  - Conditions
    1. Be with Jacob
    2. Will keep (watch over) Jacob in the way that he goes (on his journey)
    3. Give Jacob bread to eat
    4. Give Jacob clothes to wear
    5. Return to his father's house in peace
  - Vows
    1. The Lord shall be Jacob's God
    2. The stone that Jacob set up for a pillar shall be God's house
    3. Jacob will give a tenth (tithe) to the Lord out of all that the Lord gives him
      - What did this look like? How did Jacob give his tithes to the Lord?
  - God spoke to Jacob about the conditions he made in a dream prior his vow. (Gen. 28:12~15)
  - This is the only recorded vow before the law of Moses.
  - Vows are voluntary (Num. 30:2, Ecc. 5:4~6)
- Tithes for Priests (Leviticus 27:30~33)
  - Tithes could be redeemed, if they were redeemed, the cost to redeem them would be estimation price (made by the priests) plus 20% (1/5).
  - Tithes of the herd were counted one by one as they came out of the pen. Every tenth one would receive a mark from a rod dipped in red dye thus designating that they were the Lord's.
  - Tithes were the Lord's for the use of the priests as it was their inheritance for their service (Num. 18:21,24,31)
- The Levitical priesthood was to give a tenth of the tithes they received to the high priest (Num. 18:26). This tithe was to be considered as though they dedicated their own wheat and grapes that they had raised (Num. 18:27~28).

- There are three different tithes
  1. For the Levites (priests)
    - Num. 18:20~28
    - 2 Ch. 31:4~5
    - Neh. 12:44
    - Neh. 13:5
    - This was a yearly tithe to support the Levites as they were not given an inheritance from the land.
    - The tithe was to be from the seed of the land, fruit of the tree, or from the herd or flock (Lev. 27:30~33)
  2. For the Individual and his household
    - Deut. 14:22~26
    - This tithe is different than the tithe given to the Levites.
    - This was a yearly tithe to be used by the person who gave it.
    - The tithe was to be from the corn, wine, oil, and the firstlings of the herds and flocks (Deut. 14:23)
    - Tithe was to be used to pay expenses at the national gatherings.
  3. For the Levites, strangers, fatherless, and widows
    - This was a special tithe to help the poor.
    - This tithe was given every third year, using the increase of the fields from that third year.
  
- What were tithes used for?
  - Supporting the priests who did not receive any inheritance (Num. 18:20~21)
  - Eating and rejoicing before the Lord each year - Deut. 12:17~18;14:22~26
    - The Lord would choose a place each year where the people would gather together, bring their tithes for the year, and eat before the Lord.
    - Those who had far to travel and could not take their tithe with them would sell it for money and take the money to buy whatever their soul desired (v26).
  - Taking care of those in need - Deut. 14:27~29
    - This was done every 3rd year, using just the tithe of that (3rd) year.
      - This would not be a burden on the people as it was only 3⅓ percent each year.
      - Additionally the Lord would bless those which take care of those in need.
    - Who?
      - Levites (because they could not partake of the inheritance)
      - Strangers
      - Fatherless
      - Widows

- The tithes commanded from the Lord were all from the land that they inherited. It was either from the seed of the ground, fruit of the tree, or from the herds and flocks (all from the land on which they farmed). Examples include corn, wine (grapes), oil, and meat offerings (Neh. 13:5).
- The Israelites had other possessions as well but it does not appear that they were commanded to tithe any of these possessions. We know the Lord took up other offerings for things, such as the building of the tabernacle. In these cases, the Israelites gave other possessions, such as gold, silver, linen, etc. (Exodus 25:1~9). This offering was not a commandment of all the people either, it was to be given by those whom “their heart prompted them to give” (Exodus 25:2).

### **New Testament Notes**

- All 9 verses about tithing in the New Testament are directed to Jews.
- There is no mention of tithing in relation to the Gentiles.
- It was actually decided that Gentiles should not be held to keep the law of Moses (Acts 15:5~11). Specifically it was decided they they should not carry any greater burden than abstaining from meats offered to idols, from blood, and from things strangled, and from fornication (Acts 15:28~29).
- Rather than the law of tithing, the New Testament makes many mentions of giving to those in need and serving others.
  - Matthew 3:11
  - Matthew 6:2
  - Luke 3:11
  - Acts 2:34~35
  - Romans 15:26
  - 1 Corinthians 13:3
  - Galatians 6:10
  - 1 John 3:17
- Christians should be taking care of those that teach and sow spiritual things into their lives.
  - 1 Corinthians 9:11
  - Galatians 6:6
- Now that we have the Holy Spirit, we should be living Spirit led lives which includes giving to others. We should not give under compulsion based on some religious rules/rituals (1 Corinthians 9:7).

## Verse Breakdown About Tithes

\* denotes that there is another occurrence in this verse. \*2 denotes that the word appears twice in the same verse.

### Old Testament - 33 Verses (41 Occurrences)

- **'âśar (H6237)** - 7 verses (9 occurrences)
  - to tithe, take the tenth part of, give a tithe, take a tithe, surely, truly
  
  - ~ surely - 1 verse
    - Gen. 28:22\*
  - ~ truly - 1 verse
    - Deut. 14:22\*
  - ~ tithe(s) - 3 verses
    - Deut. 14:22\*; Neh. 10:37,38
  - ~ tithing - 1 verse
    - Deut. 26:12\*
  - ~ give tenth - 1 verse
    - Gen 28:22\*
  - ~ take tenth - 2 verses
    - 1 Sam. 8:15,17
  
- **ma'âśêr (H4643)** - 27 verses (32 occurrences)
  - tithe, tenth part
  - 'âśâr (H6240) > 'eśer (H6235) > 'âśar (H6237)
  
  - ~ tithe(s) - 24 verses
    - Gen. 14:20 (first mention of tithe); Lev. 27:30~32; Num. 18:24,26\*2,28; Deut. 12:6,11,17;14:23,28;26:12\*; 2 Ch. 31:5,6\*2,12; Neh. 10:37,38\*2;12:44;13:5,12; Amo. 4:4; Mal. 3:8,10
  - ~ tenth - 2 verses
    - Num. 18:21,26\*
  - ~ tenth part - 2 verses
    - Eze. 45:11,14
  - ~ tithing - 1 verse
    - Deut. 26:12\*

## New Testament - 9 Verses (10 Occurrences)

- **apodekatoō (G586)** - 4 verses
  - To give, pay a tithe of anything
  - apo (G575) and dekatoō (G1183) > dekatē (G1181) > dekatos (G1182) > deka (G1176)
  
- ~ pay tithe - 1 verse
  - Matt 23:23
- ~ tithe - 1 verse
  - Luke 11:42
- ~ tithes - 1 verse
  - Luke 18:12
- ~ take tithes - 1 verse
  - Heb. 7:5
  
- **dekatoō (G1183)** - 2 verses
  - to exact or receive the tenth part, to pay tithes
  
- ~ received tithes - 1 verse
  - Heb. 7:6
- ~ paid tithes - 1 verse
  - Heb. 7:9\*
  
- **dekatē (G1181)** - 4 verses
  - a tenth part of anything, a tithe
  
- ~ tithes - 2 verses
  - Heb. 7:8,9\* (this verse contains dekatoō as well)
- ~ tenth part - 1 verse
  - Heb. 7:2
- ~ tenth - 1 verse
  - Heb. 7:4