

# *Rethinking The Tithe*

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David H. Stern

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# *Rethinking The Tithe*

## **Foreword**

The presented study deals with one of the most delicate and important themes touching the organic life of the Church, the body of our Lord: "The Tithe". In order to formulate it with more precision, and more biblically, we must speak about "tithes" and "offerings". This topic concerns all believers more or less, because it stands in direct connection with money. When we think about money, we think first and automatically about money notes or banknotes. But when one takes a closer look, these notes have inherently and absolutely no value. They are only a practical method for economic exchange and amassing capital. Likewise, they express the economic worth of a good. Often it is easier for us to pass on a material good that belongs to us (nourishment, clothing, etc.) than money. This is a world-wide spread phenomenon.

The problem of "money" comes to be particularly delicate when it concerns the people of God. This becomes obvious when we know that the bible speaks about money from a spiritual perspective. We must understand that demonic powers take control when the administration and the use of money does not correspond to biblical criteria under the true leading of the Holy Spirit. In this way, money can become a source of subjugation and enslavement for many Christians. Our Lord Jesus Christ spoke about money as a ruling power: "Mammon". Luke 16:12-14, *And if you haven't been trustworthy with what belongs to someone else, who will give you what ought to belong to you? No servant can be slave to two masters, for he will either hate the first and love the second, or scorn the second and be loyal to the first. You can't be a slave to both God and money.* The Pharisees, who were lovers of money, heard all this and they mocked him! The apostle Paul shows us the consequences when money is accompanied with a false motive. 1 Tim 6:10 reads, *"For the love of money is a root of all the evils; because of this craving, some people have wandered away from the faith and pierced themselves to the heart with many pains."*

The responsibility lies with us to see and spiritually discern who is seized with the love of money. Very much has been written about the tithe, but behind all of these writings there is a hidden "self-interest" on the part of the authors. This necessitated an analysis that is based upon the Written Word and that is inspired with correct motivations. A true analysis without compromise. An analysis seeking after the truth. An analysis that knows no fear in regards to the reactions. This presented document fulfills these requirements.

In fact, one can read this document only with true and honest openness before the Lord. Many may be shocked, but the truth always shocks. Jesus, the truth made flesh, shocked the world in which He came. The Church for many years, even centuries, has walled itself up with false schemes and false teachings. We observe the result today in many churches: the spiritual sleep, false security in religious systems, the cheap salvation, etc. But the Lord is continuing to call those who hear His message, that they should awake and reform their hearts. The Bible speaks about those who have not accepted the love for truth for their salvation. God will send these a spirit of deception so that they

believe the lie. See 2 Thessalonians 2:10-11. This word is not hard, but rather an exercise in righteousness, because as verse 12 of the same chapter explains, this happens so that all are judged who do not believe the truth, but rather take pleasure in wickedness. The problem of money, and especially the problem of the "tithe in the Church", is an integral part of the wicked schemes.

Over and above the topic, the leading of God confronts us in this document with an unavoidable decision. This decision neither corresponds to the standard opinion, nor is according to subjective criteria. Here is disclosed in a very detailed and precise manner, with solutions, what the Bible reveals about the subject matter. The Word based analysis - displaying for us what the tithe in the Old Testament and the offering in the Old and New Testaments really are - is remarkable. The revelation herein, unveiling the will of God in this area for His people, conveys to us the changes that must happen in the Church today. This document itself does not pretend to be perfect, nor all-encompassing. But, it captures us, shakes us and confronts us in a far-reaching way. It is an intergal part of the reform that the Lord has begun in the past few years in hearts of His children. This topic lies at the heart of the reform, as it stands in deep connection to power structures in the Church. My hope is that this writing results in more than just taking a position - namely, concrete actions in obedience to the Lord.

I know Scott Brians personally. A deep friendship in Christ binds us. He is a true friend, for the truth among us is light. God causes a remarkable scriptural authority to flow through him. That which is expressed in this document is fully lived in the life of the Brians family. My prayer is that this document does not become just another good study, but rather a means to the restoration of the will of God in this area. I realize that many will be skeptical and suspicious. But we should not judge the spiritual with the flesh. The Lord wishes to set us free. Not so that we can do our will, but so that we can do His will. May it please God, through this study, to ignite a flame, a flame of reform in our hearts.

Dr. Dr. Christian Pellone, Prophet, Grenoble, France

20 October 2004

## ***Under The Original Covenant***

The goal of this research is to study the tithe. We will spend our efforts answering the following questions:

- (1) Why was the tithe instigated?
- (2) Who had the right to accept the tithe, and under which conditions?
- (3) Who had the duty to pay the tithe, and under which conditions?
- (4) For what was the tithe used?
- (5) What effect, if any, does the tithe have on those covered by the New Covenant?
- (6) How do standard tithe teachings measure against the Word Standard?

We shall see in due time, and indeed in short order, that it is irrational to claim from the information found in the Original and New Testaments that the Christian is obliged to pay the tithe. To go even further, paying the tithe is very anti-christian. My standpoint is completely defensible, and grounded in the Word. I am very much aware of the fact that this view cuts against popular opinion, but the reader should agree that truth is not found in democratic vote.

For the beginning, to increase the accuracy of terminology and avoid confusion leading to false results, I will present two new terms and their definitions; the "grammatical tithe" and the "sin-tithe". Sometimes I will use just the word "tithe" for convenience, but in context it should be clear as to which tithe is meant.

First and foremost, we look at the grammatical definition of the word "tithe". In Hebrew, the word "tithe" is a derivative of the phrase "ten percent". "Tithe" in and of itself properly translated means "to give or receive ten percent" according to Abingdon's Strong's Exhaustive Concordance of the Bible, 1980.

Therefore, when I pay 10 cents for a ware out of the dollar in my pocket, I am correct if I say that "I have tithed", for I have payed 10%. It is important to remark that this tithe has no religious value, nor does it have any connection whatsoever with the obligation tithe described by Moses.

When studying the tithe, it is very helpful to insert the phrase, "pay 10 percent" or "receive 10 percent", which is allowable, since this is the proper meaning. In this way, many of the supposed inherent contradictions and sources of error disappear. Giving the word "tithe" a meaning beyond this is incorrect.

I submit the term "sin-tithe" for use in this study to avoid confusion. "Tithing" means "paying or receiving 10 percent". The tithe defined by Moses is a special type of tithe. Since the tithe according to Moses was embedded in the sin-sacrifice-system (priestly services at the altar), I name it the "sin-tithe". It is only natural that Moses make use of the word "tithe", as the obligatory payment is calculated to be "10 percent". This nomenclature is necessary to differentiate between the general "tithe" and the tithe described by Moses. We can say then, that not all tithes are sin-tithes any more than all cars are Fords.

Another source of error is avoided when we realize that a tithe is not an offering, and an offering is not a tithe. No transfer of wealth could be both simultaneously. Not realizing this has caused much confusion.

An offering is a gift, a thing of the heart between the giver and the receiver, not an obligation. The sin-tithe, as described in the Bible, is a command, indeed an obligation. The choice of the offering and the obligation of the sin-tithe are mutually exclusive.

The verses found in the bible regarding the sin-tithe can be broken up into two classes. One class comprises the law, while the other is the recorded history. It is not only of assistance to read what the Torah tells us about the sin-tithe, but also the recorded happenings. The historical records provide insight about the sin-tithe as it was practiced not found in the law itself.

### *Tithe Basics*

By far the most important aspect to comprehend when studying the sin-tithe is the reason for which it was instigated. In general, all of the people of Israel received land as an inheritance. The exception of the rule lies with the "thirteenth" tribe of Israel, the Levites.

Land provides the means of production for agricultural products. There is no food without the produce of the land. Twelve tribes were given the land, on which they could toil to harvest food, while the "thirteenth" tribe received no land on which they could work. This did not mean that the Levites had no chores. Quite the contrary. They were to perform the services in the tent of meeting. But everyone who works should be paid and be able to eat.

In the end, the twelve tribes plowed the land to feed all "thirteen" tribes, and the "thirteenth" tribe performed priestly services in the tent of meeting for all "thirteen" tribes.

The sin-tithe represented the harvest set aside for the "thirteenth" tribe, for they neither had land, nor did they have the spare time available for farming after fulfilling their priestly duties. Since the twelve harvested the land, it was their responsibility to set aside 10% and transfer ownership to the Levites.



Numbers 18, Deuteronomy 14:27-29, 18:1-8, Jeremiah 33:18, 2 Chronicles 35:2-15

## Collectors & payers

Now we turn our attention to those who were obliged to pay the tithe, and those who had the right to receive the tithe. The sin-tithe is given *only* to the Levites; no other person has been given the right to accept the tithe.

Numbers 18:21, Numbers 18:24, Deuteronomy 26:12-13, Nehemiah 10:37-39 and confirmed in the New Testament in Hebrews 7:8

Above we have established biblically that only bonafide Levites are allowed to receive the sin-tithe. Moving forward, we see that the sin-tithe is limited in scope to the increase "in Israel", or "from the son's of Israel" (depending on translation). Whenever the payment of the sin-tithe is mentioned in the Original Covenant, the payer is always designated to be "Israel" as a nation or a person.

The sin-tithe was paid *only* by the non-levite sons of Jacob - by the reasoning that no other peoples were commanded to do so in the law.

Numbers 18:21 and many others; there are too many verses to list.

## Usages

The tithed harvest had several usages, as prescribed in the law. We note them in list form with the corresponding verses.

- (1) Food for the Levites - Deuteronomy 18:1, Nehemiah 10:38, 12:44, 13:10, 2 Chronicles 31:2-19, 2 Chronicles 35:10-15, 1 Corinthians 9:13
- (2) Food for the priests - Leviticus 6:15-22, 7:6, 7:31-35, Numbers 5:9-10, Numbers 6:20, 18:8-19, Deuteronomy 18:1-4; Ezekiel 44:30, Nehemiah 10:38, 12:44, 13:10, 2. Chronicles 31:2-19, 2. Chronicles 35:14
- (3) Food for the high priest - Numbers 18:26-32
- (4) Food for the giver - Deuteronomy 14:23 & 26
- (5) Supplies - Numbers 7:5-8
- (6) Welfare services - Deuteronomy 14:29, 26:11-12
- (7) Sacrificial material for the altar - Leviticus 1-7, Numbers 18:8-9, 17

For clarity we say that not all Levites were priests, and not all priests were high priests. Additionally, the common levite performed logistical support, guard and musical functions for a well run temple.

## Payment Methods

The sin-tithe is a tenth (hence the grammatical use of the word "tithe") of the produce of the land in its various forms. It is very important to realize that the Levites did not receive money except for the redeemed first born son, but rather agricultural products (the fruits of the land).

Leviticus 27:30-33; Deuteronomy 14:22-23, 28

The sin-tithe is to be paid only in the place where God was to show. Notice the number of occurrences. This indicates that this particular rule governing the sin-tithe is very important.

Deuteronomy 12:4-21, Deuteronomy 14:24-26

The sin-tithe is to be set aside every year.

Deuteronomy 14:22

The sin-tithe is to be delivered every three years.

Deuteronomy 14:28

It must be said that this author has come to no real concurrence on the topic of "multiple tithes". Some construe that there are two tithes, or even three, depending on how the text is interpreted. For this study, this point is mute.

## Initial Comments

The sin-tithe is a commandment of God; i.e. an obligation, not a gift or offering and is best approached as a contract.

The points listed above accurately and thoroughly describe the obligation tithe as handed down by Moses. For accuracy's sake we comment that the tithe law was given directly to Aaron (see Numbers 18:1). If wealth is transferred and it does not have all of these qualities, it is not the sin-tithe. For anyone (both the payee or the payer) to fulfill the tithe as described in the Bible, he must do all the things in keeping with all the points. Anything else is not the Bible tithe, but rather "picking and choosing" to suit one's fancy. It is exactly on this point of "picking and choosing" that the modern practice of "tithing" runs afoul.

### *The Contract*

The points made above are standard fare for a quality, well-written contract; The services rendered and method of payment (amount, who, to whom, when, where, how often) are defined in great detail. And as with every well-written contract, we must not fail to note that there exists a promised punishment for the negligent party should the contract not be fulfilled.

The tithe-sacrificial-system is a contract between the twelve land-owning tribes and the Levites, who received no land, whereas the contract is enforced by God. Twelve tribes were physically supported by the land, where the one tribe was physically supported by the twelve. The one tribe was spiritually supported by God, where the twelve were spiritually supported by the one. This was God's plan of physical and spiritual provision for the Israelites under the First Covenant.

Should the Levites annex land from the twelve, they become thieves, for God gave the land to the twelve as an inheritance - Numbers 34. They steal from the children of God, and from God, who oversees the contract. Should, however, the twelve not pay the tithe, they become thieves, for they take for themselves the inheritance belonging to the Levites. They steal from God's children (the inheritors) and from God (the contract overseer) Himself.

The enforcement of the contract is this. When the twelve steal from the one, they will be cursed; very simple. This is what is meant when it is written that the windows of heaven are to be shut. Deuteronomy 26, Deuteronomy 28 and Malachi 3 do not constitute a magical formula to riches, but rather a reiteration that the contract between the Levites and the twelve tribes is valid and enforceable.

The contract stated in its short form is that the twelve land-owning tribes of Israel had a service to provide (delivery of harvest and livestock) and the Levites also had a service to provide (*priestly services in the tent of meeting, that is to mean, covering Israel's sin against it*). The entire book of Malachi reiterates this contract and God's enforcement policies.

The Bible has in no way, shape or form provided any indication that this contract with its stated positions has been altered. No changes to any contract shall be valid except in written form and upon agreement of the interested parties; namely God, the Levites and the twelve land-owning tribes of Israel. What God has established as law and contract, cannot be changed on our whim or sophistry.

It is wise at this point to notice that altered is different from fulfilled. A law or contract can be fulfilled without it being changed. That a law or contract is no longer enforced chronologically after completion of said law or contract is clear, but completion is no indication that either has been modified. Later, this theme will also be handled more deeply.

Should one reject the obviously accurate contract analogy, he may think that this study then has no effect. The fact remains that a law cannot be changed without a written notice from the law giver, who is in this case God. If I were to reword the preceding and following paragraphs to reflect the law view of the sin-tithe as opposed to the contract view of the sin-tithe, the results remain the same; this exercise is left to the reader if he so desires. The results are the same, because once a

contract is made, it is in effect law, and enforced & handled as such. Contract law only has teeth as it is based on the "thou shall not lie" law. Without this law, a contract has no meaning.

It should be remarked that a Christian has no part in the tithe contract; this contract has nothing to do with the Christian.

The Christian is not a Levite, nor a part of the remaining twelve tribes of Israel. As a Christian, nothing forbids me from owning land (therefore I cannot possibly be a priest having a just claim to collect the tithe) and nothing gives me a special right to a parcel of land between the Mediterranean and the Euphrates river (therefore I cannot be one of the twelve land-owning tribes obliging me to pay a tithe). The Christian appears nowhere in this sin-tithe concept and is therefore not a responsible party.

The sin-tithe played a central role in the life and culture of the Israelites. The sin-tithe was described in excruciating detail for the Israelites in the Torah.

For the Jew this contract still applies. This contract has never been repealed. With that, it is my understanding that the priesthood and the sin-tithe will be reinstated and fulfilled by the Jews in the last days as described in prophetic books referring to those times. As far as I know, God has never spoken to the Jews to say that this contract is no longer valid. See Numbers 18:23.

For the Christian, Jesus Christ has fulfilled the sin-tithe contract (or law if you will). When a contract is fulfilled, no other action is necessary. We detail that thought in the following paragraphs.

Additionally I wish to bring out that there does not exist Christian Tribe I and Christian Tribe II with an inheritance contract between the two forcing one group of Christians to financially provide a certain percentage of their farming increase to the other. For the Christian, there is no such group not having the same general rights as another while at the same time obtaining a special right, which equalizes the blessing. Again we see that the sin-tithe is nonsense under the New Covenant.

Before moving on I make a final note: there are rules laid down for those having the right to receive offerings. But the offering is not the subject at the moment.

## ***Under The New Covenant***

It is instructive to notice that the First Testament was very clear about the sin-tithe. We know what, how, who, method of calculation, when, how often, where, and to whom. The Torah restated constantly what the Torah demanded, and the tithe-sacrificial-system is no exception to this repetition.

There do not exist any verses in the New Testament describing the obligations of the Christian with respect to the sin-tithe. Specific directions were given concerning the sin-tithe in the Old Testament, but never were any directions referred to in the New Testament. It is as though it had been deleted. Why? Because it has been deleted. There is no other explanation. The entire contract and law have been completely fulfilled by Jesus the Anointed One. Upon completion of any contract or law, no other action is necessary by any party - pure and simple.

The offering, however, is a different story. The definition of the offering is a theme regularly touched upon in the First and Second Testaments, and to boot has the exact same meaning in both Books.

If the sin-tithe were the method chosen by God to finance His work, he certainly would have said so in laying down the ground rules. Money is very important. God would not have left it up to us to draft our own policy. Ignoring the fact that the written word has not been updated, the law has been unilaterally changed by man in claiming that the local church is the "storehouse" and that the pastor is the "priest". It is apparent to the most inexperienced person in matters of the priesthood that a pastor (or any other servant for that matter) in no way shape or form performs the priests duties. Any Hebrew educated in the Torah would not listen to these empty claims for more than half a second.

But moving along with the theme, let me make a common sense statement: it is unfathomable to believe that God would demand that those covered by the New Covenant follow such a far-reaching command without actually telling us what it might be in the New Testament.

The next paragraphs show the reasons why the sin-tithe has been omitted out of the New Testament and is not an obligation for the Christian.

### *The Temple*

According to history recorded in Exodus 35:4-36:6, the tabernacle, a transportable temple, was built with offerings, not with the sin-tithe. The tent of the meeting was the place where the priests met God during the sacrificial services. The services were to clean Israel of its sin committed against God.

In 1 Chronicles 29:3-19, the temple was built with offerings, not with the tithe. The temple was the house of God, set on the threshing floor on mount Moriyah (2 Chronicles 3:1). God chose Jerusalem as the city where His name should be forever; a place where the ark of the covenant could rest; see 1 Chronicles 28:2.

Ezra 1:4 speaks again of offerings to build the house of God, not of sin-tithes.

The Church is the tent of the meeting and the temple. Ephesians 2:21-22 makes very clear that the Believer/Church is the building of the holy temple, and is being held together and built; to be a spiritual dwelling-place for God. translating the Original Covenant model, we see that the Church should be built with offerings, not sin-tithes. In addition to this, nothing in the New Covenant contradicts this pattern.

We can say then that the Church, from the financial standpoint, cannot be funded with the sin-tithe, but rather the offering only.

### *The Payee*

Never has any office described in Ephesians 4, nor has any other position named in the Bible held by mortal man been substituted in lieu of the Levite priest; nor has God bestowed on or otherwise transferred to anyone the "sin-tithe receiving rights" reserved for the Levite. No written modification exists. The only reference in the Second Covenant showing who the priest under the New Covenant may be unequivocally points to Jesus Christ the high priest (Hebrews 7). No one has the right to claim to be the high priest except for the Lord Jesus Christ.

Consider Ezra 2:62 and Nehemiah 7:64. Before a priesthood could be recognized for the returning remnant, the genealogical records were consulted to verify who could be a priest. Only, and I repeat only, descendents of Levi could be priests. This is a rule for the generations, with one, and only one, exception - Jesus Christ, where the change in the ruling is described in Hebrews. When the genealogical proof did not exist, those persons were not allowed to carry the priestly tasks. Obviously, they also were not allowed to receive the sin-tithe either, for only the priests have this right. So the next time one assumes the right of the tithe, ask him to present his genealogical records to prove his case; for this test is biblical, with biblical precedent. If he cannot produce the goods, then he must be rejected as priest, as Ezra and Nehemiah also rejected those without proper documentation. However, as a non-priest, he has no right to lay claim to the sin-tithe.

But being labelled a priest is not enough. He must be fulfilling the priestly services in the tent of meeting. Specifically this refers to the sacrificial rites performed *at that place* for the constant cleansing of sin committed by the house of Jacob against the covenant.

## *The Payer*

Never has the contract been modified to exchange the party "twelve land-owning tribes" with "Christian". There exists no verse in the Bible stating that anyone besides the twelve land-owning tribes must pay the sin-tithe.

Enlightening is the fact that the non-Israeli people groups never paid a sin-tithe. Nor do we have a single recorded instance of a prophet or priest complaining that the Philistines and the Egyptians were not contributing their fair share to the priesthood. This serves to prove a point - only the land-owning sons of Jacob were instructed to pay the tithe.

### *Payment for Priestly Services*

*Numbers 18:21 "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting."*

*Numbers 18:23 "It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it."*

Now one can easily understand the reasoning behind my choosing the term "sin-tithe". The tithe paid for the priestly services cleansing Israel from its sin. A quick review of the priestly service is in order.

The following references define the priestly services:

- (1) Ex 13:1-16 introduces the sacrificial system to be a memorial to the strong hand of Adonai in leaving Egypt, forcing the Pharaoh to let His people go, in a distinct connection with the last plague.
- (2) Deuteronomy 26:1-15 declares the sacrificial/tithe system to be a testimony of having been set free from the bondage in Egypt and having received the promised land, with its produce.
- (3) Leviticus chapters 1-7, Numbers 1:47-53, Numbers chapter 4 & 18, Deuteronomy 18:1-8 give a general overview of the priestly services with the focus being sacrificial rites.
- (4) Leviticus 4:20, 4:26, 4:31, 4:35, 5:6, 5:10, 5:13, 5:16, 5:26, 7:7 qualify these rites as having the goal being the forgiveness of sin.
- (5) Leviticus 2:3, 2:10, 5:13, 6:9-11, 6:19-22, 7:6-10, 7:14-16, 7:31-36, Deuteronomy 14:27-29, 18:1 & 3 specify parts of sacrifices that are to be eaten by the sons of Aaron and the priests; while Leviticus 22:10-14 spells out who is permitted to eat of the sacrifices.

It should be very clear at this point that the tithe was agricultural produce, and that it was consumed by fire and by eating.

One cannot separate the tithe and the reconciliation work of the priests. Either you have both, or you have neither. Without the services of the priests, there never would have been a tithe. That is to say, there is no tithe without the work of sacrifice; and there is no work of sacrifice without the tithe, as we shall see shortly.

This truth concerning the "payment for services" concept is confirmed in 1 Corinthians 9:13 when we hear that those who worked in the temple were fed with the food brought to it for sacrifice; presumably this law held whether the food came in the form of an offering or the tithe.

In light of the Better Covenant, the reasonable conclusion is that since the tithe was paid for these services rendered, and these services are no longer rendered, then the payment thereof is logically likewise no longer necessary. Since when does God require me to pay for services that are neither needed, nor have been delivered?

After the work of Jesus the Anointed, this service is no longer mandatory. For the Christian, all offences have been covered by the last Sacrifice, Jesus. After the work of the Cross, what man can claim to make sacrifices for me to make me righteous? And who can demand payment for such sacrifices?

### *Hebrews Seven*

The greater part of the book of Hebrews deals with the priesthood in depth. The long and short of the story is that Jesus was the final and greatest priest; there is none greater, nor do any come after Him. Priests had the right to receive the tithe. Many have alleged to be a priest, but according to Hebrews, this allegation simply does not stack up to the facts.

Since the services of the priest have been stopped, no payment is necessary.

### *The Sacrificial Material*

The sacrificial material used on the altar came from the tithe. Without the tithe, there exists no sacrifice; for there is then in this case no material with which to perform the rites. If there exists no sacrifice, then no forgiveness of sins. The prerequisite for a sacrifice is the payment of the tithe. The sin-tithe must chronologically precede the sin-sacrifice.

Since Jesus Himself was the material that was sacrificed, He then must be the sin-tithe as well. If He is the last and perfect sacrifice, then He must also be the last and perfect tithe. This conclusion is inescapable. Since He is the last, there are no more.



### *The Perfect Tithe*

Even assuming that a priest could perfectly perform the action of the sacrifice, should the sacrifice material itself not be perfect, the whole ritual is futile. One clearly sees then that the sin-tithe (the material used in the sacrifice) itself must be perfect as a prerequisite to performing a perfect sacrifice. A perfect sacrifice must in turn proceed from a perfect sin-tithe.

### *The Last Tithe*

A non-last tithe inherently means that it is not the last, but that a tithe comes after it. But to assume that there exists a following tithe is to assume that the priestly services continue, which is to assume that Jesus did not cover all the sins, which is to assume that Jesus is not the last sacrifice, which means that the Christian is lost, for he believes a lie. A Christian should not arrive at such a muddle-headed deduction, and should never make assumptions leading to this fabrication.

### *The Lord's Portion*

Numbers 18:25-32 are very interesting verses. Here is described the Lord's Offering, also called the Lord's Portion. We notice these points. This Portion was given to the high priest:

- (1) was 10% of all the sin-tithes received.
- (2) was the best and the holiest part.
- (3) was the firstborn, first fruits - Leviticus 27:26, Deuteronomy 12:17, Deuteronomy 14:23, Nehemiah 10:36.
- (4) was to be considered to be the product of the winepress and the threshing floor. The product of both are completely and absolutely crushed.
- (5) Was eaten and considered holy.

This particular offering is without a doubt a foreshadowing of Jesus.

- (1) He was the top 10% of the top 10%; the top 1%.
- (2) He was the best of the best, the holiest of holy.
- (3) He was the first-born.
- (4) He was to be considered crushed through a process of threshing and pressing; which is a symbol of Christ's blood and body in the sacrificial act.
- (5) Think about the last supper - Jesus handed out wine (product of the winepress) and bread (product of the threshing floor) in "remembrance of me". Matthew 26:26-29, Mark 14:22-25, Luke 22:14-20. Jesus repeatedly stated that He was the bread of Life from heaven. Christians are commanded to eat of His flesh and drink His blood in remembrance of Him, and what He accomplished. The people (Levites and non-Levites) ate the tithe - that is the material brought to be crushed in a sacrifice rite.

2 Chronicles 11:16 shows that the sacrifices & offerings were performed in Jerusalem. The sin-tithes were brought to Jerusalem, from which the Lord's Portion was taken. Jesus was also sacrificed & offered in Jerusalem. See also 1 Kings 12:27, 2 Chronicles 32:12, Ezra 6:3, Ezra 7:17, Nehemiah 12:43, Isaiah 66:20, Jeremiah 17:26 and Zechariah 14:21. Now we understand why God explicitly demanded that the sin-tithe be only brought to Jerusalem, for this is where the final perfect sin-tithe was sacrificed.

As an aside we note that the tithe given as food for the priests according to historical accounts seems to have been delivered also to the cities in which the priests lived. This makes logical sense. Why send the food to Jerusalem, only to have it then carried to all the levitical cities? But the tithe used in the sacrifice was delivered specifically only to Jerusalem.

The Israelis' sin-tithe and Lord's portion (foreshadowing of Jesus' work) are integrally tied together. They are inseparable. Obviously, if the tithes are not paid, there is no Lord's portion. 10% of zero gives zero. The material (animal and plant) brought as the tithe was used in the Lord's portion calculation. This is a very important concept to understand: the TITHE was that object given to become the LORD'S PORTION; no tithe, no portion, no offering, no sacrifice.

Either we have the Lord's portion and the tithe, or we have neither. It is irrational to allege we could have one, but not the other. But this is exactly what the tithe teachers imply: we have the Lord's Portion sacrifice in Jesus, but not the tithe, so therefore we must continue paying it.

What does this mean that material used in the Lord's Offering was actually the tithe? Answer - if Jesus was the ultimate perfect and final Lord's offering, then Jesus was logically at the same time the ultimate perfect and final tithe. Jesus fulfilled the law on both sides of the contract, coming and going. It is impossible for Jesus to be the final sacrifice without first becoming the final tithe, for the deliverance of the tithe always precedes the performed sacrifice.

Wrapping it up

Just as we could not perform the perfect sacrifice, nor could we deliver the perfect tithe. This truth is self-evident. In His wisdom, God provided both the tithe and the sacrifice in Jerusalem, and indeed at the same time. JESUS WAS THE LAST SACRIFICE, AND LOGICALLY DE FACTO THE LAST TITHE. If one claims that Jesus did not fulfill the law of the tithe, then he also claims that Jesus did not fulfill the law of the sacrifice; for the one precedes the other. The truth is, God paid the tithe for me in the body of Jesus.

## Melchizedek king of Salem

*Genesis 14:18 Malki-tzedek king of Shalem brought out bread and wine. He was cohen of El 'Elyon [God Most High],*

*Hebrews 7:3 There is no record of his father, mother, ancestry, birth or death; rather, like the Son of God, he continues as a cohen for all time.*

Here we see the Son of God, the Great High Priest, brings only two things with him: bread and wine. Jesus was the first and the last priest, and both times came with bread and wine.

## *Agriculture*

Deuteronomy 14:22-23 limits the basis for the calculation of the tithe to agricultural produce - the first fruits of animals and plants. It is interesting to note that the basis for calculation was never expanded to include anything besides this. But today, modern day "priests" claim that income of any type forms the basis for the tithe calculation - all types of employment, and even gifts. While it is easy to ignore the clearly unbiblical "tithe on gift" teaching, for this is never expressedly written, the "tithe on all gainful work" teaching shows a lack of understanding concerning the priestly services rendered, and therefore requires treatment. Collecting tithes in a form apart from agricultural products is unbiblical. At first glance, this may seem picky.

The tithe was the material used in the sacrificial services. One can ask the question, in a modern economy, how am I going to offer the fruits of my labor onto the altar - especially in the case of services. But for the sake of argumentation, let us say I build cars. Am I required to lay every 10th car up on the altar and burn it? Or I could just put cash on the altar? Should the "priests" stand true to the Word, they must literally burn the money they take in. I have yet to see this spectacle myself. They don't burn it, for they do not wish to stand true to the Word.

More important than that is the fact that the result of sin is death. The idea was to be burned in the minds of the Isrealites that sin was paid for with death. Even though the tainted Jew deserved to die, the priest killed livestock in their stead.

But the prerequisite of dying is to be alive. And only living things are alive - such as (and read this carefully) agricultural products. A car, for example, and of course money, never lived, and therefore cannot die. Tithing money or manufacturing products does not fulfill the law - it totally misses the point of the priestly services. God did not develop the "first fruits" calculation method at some simple whim, but under careful and logical consideration.

This requires then that if the tithe were required for the Christian, he must pay in bundles of wheat, cows, figs and doves. Anything else is unbiblical. Additionally, it seems that only those in the farmer's business need to pay the tithe. For only they oversee the "produce of

seed in the field". Here we narrow down those who are required to pay the tithe to Jewish farmers working in Israel. Are you a Jewish farmer producing within the boundary of Israel?

## The Feedback Loop

The 10% on agricultural produce as a fee is very strange when one first approaches it. Usually, services are priced at a flat fee, not on the income of the farmer receiving the services.

The farmer who earns little pays little, the priest then eats little and works little. For the rich farmer, change out the word "little" and replace it with "much". But the sins of both are forgiven, regardless of how much work the priest does. Seems unfair.

But we remark that the priests were responsible for keeping the Hebrews educated in the way they should walk - that is keep them from breaking covenant. The priests were also responsible for cleansing the sins committed. Add in the fact that God promised (agricultural) blessing should the covenant be held, and (agricultural) curses if not, the tithe provided a feedback loop as to how the priests were doing. Whether the harvest was good or bad, they had the proof on the altar.

## The Price

*1 Corinthians 6:19a The fact is, you don't belong to yourselves; for you were **bought at a price**.*

*1 Corinthians 7:23 You were **bought at a price**, so do not become slaves of other human beings.*

*1 Peter 1:18 -19 You should be aware that the **ransom paid** to free you from the worthless way of life which your fathers passed on to you did not consist of anything perishable like silver or gold; on the contrary, it was the **costly** bloody sacrificial death of the Messiah, as of a lamb without defect or spot.*

Notice that the price paid was not money, but a Body. The tithe was not money!

What does it mean that we were bought with a price? We have the simple metaphorical picture that the price alludes to the pain and suffering at the cross. But there is a more direct interpretation available.

The context of the noted verses concern themselves with the redemptive work of Jesus, our High Priest. This work was foreshadowed by the Levites' work at the tent of meeting for the cleansing of sin. As the reader might rightly suspect, I bring up the fact that this particular service had an associated cost - that was the sin-tithe.

Notice then that the verb tense in the Bible text is in the past form. The work of Jesus *has been paid* already. This requires then that the tithe payment has been delivered. It is therefore an affront to God

when we attempt to pay a tithe after God has already paid it for us. Either we accept salvation as a gift, or we try to work for it. Salvation is not by works, but by grace.

### *Financial verses*

*Galatians 6:6 But whoever is being instructed in the Word should share all the good things he has with his instructor.*

This is likely the most direct statement in the New Testament making a connection between the work of a servant and financial support stemming from those receiving the services. The basis of this argumentation is found in many locations in the Bible - those who work have the right to be reimbursed. See also Romans 13 in referencing the connection between paying taxes for the efforts invested by authorities. The obligation tithe is based upon this same idea.

Remark, however, that the author of Galatians did not set any price or calculation method, even though he must have been well versed in the tithe. Why not? We could theorize many answers - and some of them may even be correct. But we only know that 10% of income has not been set as payment for services. But most likely the reason a 10% is not required is to ensure that no one entertains the idea that the priestly services covering our sin continues, thereby robbing the Gospel of its power unto salvation.

There is the unhistorical superstition that the tithe was part of the first Church. We will examine this more closely with the Bible itself. It would be difficult to find something further from the truth.

In proceeding with this section we simply look at the verses pertaining to financing the Kingdom. We acutely observe that if the tithe were in actuality part and parcel of the New Covenant, it would undoubtedly be referred to. Since it is not, one must surmise that the tithe has no place in the Church. But not only this, some scriptures actually infer that there is no tithe for the Christian. Therefore we can say then that alleging a tithe for the Christian from the New Testament view point is corrupt.

*Acts 24:17 After an absence of several years, I came to Yerushalayim to bring a charitable gift to my nation and to offer sacrifices.*

Paul, if the tithe had been a requirement, would have undoubtedly paid it after having been gone for several years. But he did not. He only brought a *sacrificial* gift - to Jerusalem no less, where the tithe is ordered to be delivered!

*Acts 15:28-29 For it seemed good to the Holy Ghost, and to us, to lay upon you no greater burden than these necessary things; That ye abstain from meats offered to idols, and from blood, and from things strangled, and from fornication: from which if ye keep yourselves, ye shall do well. Fare ye well.*

This text is the result of the council to determine the most important laws for the gentiles. If the elders of Jerusalem and the apostles who personally knew Jesus thought the tithe were even 10% as important as today's preachers would have us believe, it certainly would have been listed here.

*Acts 5:4a Before you sold it, the property was yours; and after you sold it, the money was yours to use as you pleased.*

A tithe of first fruits of the income (or increase) was not claimed, but rather the exact opposite! "The income is yours to do as you please"! And this from the mouth of Peter the Apostle!

*Philippians 4:18-19 I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God. And my God will meet all your needs according to his glorious riches in Christ Jesus.*

The author of Philippians has received *only* an offering, but at the same time declares that the payment is received in **full**, without any tithe.

*1 Corinthians 16:2 On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made.*

Even though the collecting of funds in reference to the *timing* and the *amount* is specified, no tithe is mentioned.

*2 Corinthians 8:8 I am **not** issuing an order; rather, I am testing the genuineness of your love against the diligence of others.*

Speaking of the giving of finances, the author specifically indicates he is **not** issuing an order. But the tithe described in the Old Covenant occurs *only* as an order. The financing discussed cannot be the tithe. He implicitly excludes the tithe.

*2 Corinthians 9:12 This service that you perform is not only supplying the **needs of God's people** ... and for your generosity in sharing with them and with everyone else.*

Nowhere here, or anywhere else, exists a historical account of money being paid for priestly services. The only mentioning of finances in the Bible are connected to meeting the **needs** of God's people.

In all instances, the opportunity to insert the word "tithe" is greater than can be resisted, and in some instances even compulsory, provided the tithe were an obligation for those under the New Covenant. If the tithe were a command for the Christian, it would seem necessary that it would be stated in at least one of these verses, or in any of the others pertaining to financing God's Kingdom.

Consider the fact that the authors of the New Testament were keenly aware of the need of finances. It seems preposterous to assume that the tithe is for the Christian, confronted with the undeniable fact that the Apostles failed to tell anyone about it, even though it would have

come in quite handy. Think about it. If the Church of city XYZ was in need of funds, which certainly occurred, why did the Apostles and Elders not simply demand the tithe? Then they would not have to wait for the sheep to get around to giving as their hearts desired.

Moreover, the statements made by the Apostles are technically falsehoods, *if* the Christian is bound by the tithe. Their assertions innately and tacitly reason that the tithe is not obligatory for Christians.

### *The Challenge*

The challenge for those believing the "Christian sin-tithe obligation" teaching is to show in the Bible where - directly or indirectly - the Christian is commanded to provide a prescribed percentage of a certain type of income to a named group in a defined rhythm at an approved location for a clear purpose. This task is insurmountable. It cannot be accomplished.

He must also show that Jesus did not clean away sin, and that only his ceremonial services (those of the tithe collector) can justify me. Or alternatively show that the tithe is not inherently connected with the priestly services. Neither approach will accomplish its goal.

As an almost final point to the reader in order to tie all this information down, when one accuses you of being indebted by the tithe, the following questions are helpful to sort out what response is correct. We start by noting he is either speaking of the sin-tithe or the grammatical tithe - there are no other options.

If he is speaking of the sin-tithe, ask yourself if he is a priest, a Levite, does not own land, and whether he makes sacrifices for covering your sins as described in all facets of the book of the law given by Moses. Ask to see the sacrificial altar and the geneological proof that he is a Levite. If yes, then provide the tithe as described in all facets of the book of the law given by Moses, but do consider becoming a Christian, for then you can put all this ritual behind you. If not, he has no God-given right to require any tithe from you.

If he is speaking of the grammatical tithe as a gift according to the examples provided by Abram and Jacob - that is submitting an offering amounting to 10% of a predefined sum - then he is trying to prescribe an amount of offering for you *although* God says you should decide in your heart what you should give. Nowhere does the bible say that we should give as someone else has determined in their heart for us to give - I repeat nowhere, for this is not an offering or a gift. And certainly, we should not give according to the wishes of the would-be receiver of said gift.

It must be said, however, there is nothing wrong with someone suggesting that one give 10% of one's income to God, any more than it would be wrong to suggest 5% or 15%. On any particular case, an outsider cannot effectively argue one way or the other, which of the

three numbers would be appropriate. Truly, some other percentage could just as well be correct, or perhaps even a flat sum (not calculated as a percentage of income) offer may be the best course of action. In the end, only the giver has the right to determine what he shall give, to whom and when.

One must, therefore, discern whether one is emotionally coercing you to give a sum or not. The bottom line is that you have to decide for yourself how you will present what to God. On that final judgment day, you will provide an account, and indeed all by yourself. The suggestions of others, regardless of their greatness, do not carry weight as to whether your offering survives the fire or not. And this has eternal importance.

The tithe obligation and being a Christian are two irreconcilable ideas. The tithe was payment for sacrifice services that solved the sin problem. The Christian believes that Christ solved the sin problem once and for all, and that no more sacrifice is required.

There exist two possible rational alternatives to solving the sin problem.

- (1) The priests - according to Moses' teaching - perform ritual activities to cleanse you of your sin, whose activities are paid for with the tithe.
- (2) God paid the last and perfect tithe in Jesus, who was the last and perfect high priest, and offered Him as a last and perfect sacrifice.

Therefore, it is highly irrational to claim, "Jesus has for ever solved my sin problem, and therefore I must pay for services in order to solve my sin problem". Either you have a sin problem, or you do not. If one believes in paying the tithe, then de facto one concludes that Jesus was not the final sacrifice and final solution. This is the teaching of the anti-christ, for it steers man away from the true Answer.

In any case, if I must pay for His services for my salvation, then this teaching requires that my salvation can be bought. What price is justified for the service Jesus delivered?

Should one claim that there exist other reasons for contributing the tithe besides paying for priestly services covering sin, then one goes beyond what the Bible teaches, which is likewise irrational for a Christian. Either you accept what the Holy Spirit has authored in the Bible concerning the tithe, or you do not. And when one goes beyond the Truth, one should not be surprised to find that he has walked into the lie; and truth be told, a very *expensive* lie.

We have already shown this in text form above, but here we perform a 1 to 1 comparison of the Bible defined tithe and the modern tithe. It shall be painfully clear even after a fainting glance that the modern tithe has nothing whatsoever to do with Truth.

Bible Tithe	Issue	Modern Tithe
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agricultural products grown in Israel	<b>Calculation Basis</b>	all forms of income regardless of location or source
non-levitical Israelite	<b>Payer</b>	all Christians
Levite Israelite - with documented blood line as true son of Aaron	<b>Payee</b>	pastor - documented or otherwise
Jerusalem	<b>Location of payment</b>	local "church"
agricultural products	<b>Payment material</b>	cash
Every 3 years	<b>Payment cycle</b>	Every paycheck
Payment for sacrificial services for the cleansing of sin at the tent of meeting	<b>Justification</b>	"Because the Bible commands us to"
Sacrificed on the alter for the remission of sins, nourishment for the priests, welfare services	<b>Usage</b>	"pastor" salary, "church" buildings, "church" administration effort...

Take careful notice of the undeniable and equally unwavering fact that the left column is backed with chapter and verse, while the right column is devoid of them.

It is not simply that the Christian is not obligated to pay a tithe. This view is too simplistic and does not get to the heart of the matter. Tithing is an action that makes a statement. The statement of paying or receiving a tithe is the following: Jesus Christ was *not* the last sacrifice, He was *not* the perfect sacrifice, He does *not* relieve me of my sin problem. It should be clear to every Christian, that any such statements, per word or per action, must be avoided.

## ***Tithe Teachings Analysis***

I first did not want to post these thoughts, for they are inherently negative in that false teachings are exposed. Those who propagate them look bad, not to mention silly, and sometimes even deceitful. But I have encountered a problem. When readers are confronted with two teachings which "prove" two mutually exclusive conclusions, while at the same time no logical inconsistency can be found in either, one is left with a coin toss to make a decision.

It is not my desire to leave readers "hanging", nor to put 10% of their income at the mercy of a coin toss. So I feel forced to write about standard tithe teachings and show where they run aground.

Certainly I cannot do this without running the risk of being accused of setting up straw men. This may even be the case, but unavoidable. It is impossible for me to list and handle all the different variations of the standard tithe teachings. Therefore, I have tried to generalize as much as possible, attempting to bring to the forefront the core of the standard tithe teaching without the tapestry.

In my various discussions about the tithe with those of a different persuasion, I have discovered that most (all?) are lead astray on only a few points.

- (1) refusal to acknowledge that every "tithe" is not necessarily the commanded tithe rendered through Moses.
- (2) refusal to acknowledge that the offering and the tithe are mutually exclusive.
- (3) refusal to acknowledge the authority of the verses dealing with the tithe in Leviticus, Numbers and Deuteronomy above the words of modern living tithe teachers, or creeds of modern denominations.
- (4) the refusal to acknowledge that the verses in Leviticus, Numbers and Deuteronomy have not been altered, changed or cancelled.
- (5) the refusal to acknowledge that the tithe and the sacrificial services performed by the priests are inseparable.

The standard tithe teachings attempts to persuade us that the commanded tithe given by Moses is applicable to the Christian. Each attempt will be handled effectively.

### *Faulty Methods*

To understand better how and why the tithe teachers go astray on this topic in their logical thinking process, I list the 6 main types of tithe passages in the bible in order of importance.

- (1) The reason for the tithe. (Under what conditions?)
- (2) Who has the duty for paying the tithe and who has the right to receive the tithe. (What are the prerequisites to having the duties or rights of the tithe?)
- (3) Where, when and how often to pay for the tithe; and how to calculate paying the tithe.

- (4) Blessings and curses surrounding the tithe.
- (5) The command to do it.

The standard tithe teacher only hammers on (4) and (5), but completely ignores (1) through (3). I don't mean that (1) through (3) are not discussed; I specifically point out that the scriptures on (1) through (3) are conveniently excluded. Instead, they have invented their own doctrine; it is not based upon scripture. Should the scripture concerning (1) through (3) be considered, it emerges as blatantly obvious that the tithe payment is not an obligation for the Christian. For this reason they are not found in the typical "Finances for the Christian" books.

As a final note, "argument" is not meant here as disagreement, but rather to mean line of reasoning.

### *The Greedy*

**Those who do not tithe, do not tithe because they are greedy.**

This statement is usually made with absolutely no proof (that the anti-tither is greedy) whatsoever. If this is the case, it should be ignored. Only specific knowledge of his income and his giving habits can release the information necessary to make an educated "anti-tither is greedy" comment, which presumably the person making this unfounded claim does not possess; unless he broke into his house and hacked the info from his computer. So at best, this "greedy" statement is made in ignorance, which implies that his other statements concerning tithing are equally poorly thought through. Finally it could certainly be the case, that the anti-tither gives far above 10% of his income, meaning he would actually be a serious giver, not the tightwad presumed.

Even if it were true that the anti-tither does not tithe because he is greedy, this is no rationalization to say that not tithing is wrong; nor is it rationalization to say that tithing is correct. Biblical truth is not founded on a person's motive, impure or otherwise, but rather the Bible.

### *Non-Givers*

**Anti-tithers are anti-givers.**

First, tithers, in their tithing, are not givers. They are attempting to pay for services that have not been rendered. They are dupes. They are defrauded because these desired services were long ago delivered and paid for in full by God; and the tithe collector has neither any hope to deliver the services, nor any desire to do so. Provided the supposed tithing were not a fraud, they would still not be giving, but rather paying for services rendered.

Second, non-tithers, refusing to be defrauded are not automatically non-givers. Why must one administering his resources with wisdom protecting it from swindlers also be a non-giver?

## *Bad Experiences*

**Those with bad experiences are hurt. A wound is left leading them to bad motives and tempting them to avenge themselves by striking at those whom they perceive as the aggressor.**

See my comments above and make appropriate changes to address this particular argument.

## *The above 3*

The above 3 mentioned arguments are proposed by those who are intellectually at a dead end. They are incapable of defending their man-made philosophies with sound biblical reason. Nor are they capable of showing where the accused is wrong using the Written Word. So they resort to mud-slinging.

These arguments are nothing more than a discrediting technique. He is bad, what he does must be bad, he does not pay the tithe, not paying the tithe must be bad - therefore, paying the tithe must be good. But the discrediting does not in any way offer any rationalization that the arguments - showing that the tithe is no obligation for the Christian - are incorrect. Nor does the discrediting in any way show that the tithe is an obligation for the Christian. They have sidelined any intellectual effort for the sake of keeping the status quo, the money flow, and drawing attention away from the issues; this buries the truth. Continuing to tithe does as well.

## *Prayer*

**One should pray to determine whether one should pay the tithe or not.**

Prayer is in general a good course of action. But for some things, it is not prudent. There is no reason for me to pray about whether to steal, or if I should work. The Bible is very clear about these things. The Bible also teaches that the Christian has no business paying the tithe; henceforth, any prayer seeking guidance is wasted effort.

The prayer is in this case a sign of laziness and disrespect. Laziness because careful study is more difficult than "God, should I?", and wait till you have a solid feeling to go with. The feelings in this area have been misused so long, they cannot be trusted anyway. Disrespect because the answer is in a book, for which many have died in order to enable the "prayer warrior" to read it.

## *Important Things*

**We should not concern ourselves with minor things such as whether to tithe or not - let us just focus on Jesus.**

- (1) This is a peace at all costs theology. Jesus did not put peace at the top of His priority list. Truth, however, was - even at the cost of causing division. Ignoring the truth for keeping the lie

in order to preserve peace among the brotherhood is a copout. This is how corruption starts. Let a little lie in, and it threatens to poison the entire dough. All efforts necessary should be spent to divine what is truth and what is lie. The stakes are high. Ask Eve if a little more attention on her part to a silly question may have changed the course of history.

- (2) The tithe obligation, by its very nature, moves the focus away from Jesus. It denies the act of Jesus. When one pays the tithe, he rationally and logically says that Jesus was not the last and perfect tithe, and therefore not the last and perfect sacrifice. Tithing denies the salvation grace power of the cross. This is something that should interest any thinking Christian.
- (3) 10% of one's income, whether it be calculated pre or post tax, is no small matter. It behooves us to consider if 10% of our working effort actually belongs to another. Only stupidity (not meant to be mean, but is rather an objective and accurate adjective) brings a person to blindly accept an invoice in the mail for 10% of his income, year after year, without looking into whether the invoice is valid or not. Such a person is a poor administrator of wealth, and that which he possesses will be taken from him.
- (4) By attempting to pay the tithe, which has already been paid for the Christian, he nullifies the blessings in store for him as described in Malachi 3:8. The exact opposite occurs, from that which is expected. See the Malachi Chapter Three chapter below.

### *The Tithe Offering*

**The tithe has been transformed into an offering by the new covenant, so it is correct to pay it.**

We have already looked at this superstition, but it deserves a second glance. The tithe according to the words of Moses and the prophets has never been portrayed as a choice, but rather an obligation. Additionally, there has been no change in this stance by the New Covenant. An obligation by its very nature mutually excludes the choice of the offering. So we cannot, with intellectual integrity, claim that the tithe payment is a choice.

### *Predictable Financing*

**The church requires the tithe as a steady source of funds to function.**

The strength of this deception lies in the fear that the existing establishment would not be able to finance itself. The real question is actually something else: How can the existing church structure survive, if we stop the tithe, which finances it?

But here the system reveals itself for what it is: a system that seeks to justify its own existence. For with this type of logic I can claim, "I am justified in robbing a bank, for I will use the funds to finance God's work". This particular line of reasoning assumes (1) that the existing establishment is God's (best), and (2) that all methods to

support this system are justified. This, of course, has not been established. It should be obvious to all, that a system that feeds itself by fraud, must itself be fraudulent, regardless of the tapestry hanging from it.

Besides, our standard should not be any particular "financial reason", but rather the written Word. Here we beg to come back to the basics and plead for biblical support for using the tithe as a form of financing; only it does not exist.

### *Matthew 23:23*

*Matthew 23:23 "Woe to you hypocritical Torah-teachers and P'rushim! You pay your tithes of mint, dill and cumin; but you have neglected the weightier matters of the Torah - justice, mercy, trust. These are the things you should have attended to - without neglecting the others!"*

**This scripture shows that Jesus was in agreement with the tithe, and thought paying the tithe was correct, and this in the New Testament.**

We must recognize that Jesus was speaking before his sacrifice on the execution stake. Only after this moment in history can one justify not paying the tithe on account of Jesus' work. Additionally, he was speaking to Jews, who, since they did not accept the New Covenant, are bound by the Old Covenant, which happens to demand the tithe payment. Every non-messianic Jew presumably attempts to live according to the Old Covenant, and rightfully so. But this is exactly the point. The New Covenant, which was not sealed at the time of Matthew 23:23, had no effect, and therefore the tithe system still enjoyed its power. That was then, this is now.

### *Rent*

**The tithe is a rent payment to God's ministers for our being allowed to live on planet earth.**

The rent contract must be laid clear: a property owner has the right to rent his property to a tenant. The tenant has then the right to make use of the property. A prerequisite for this deal is that the supposed property owner actually owns the property in question.

The tithe, according to the Bible, was received by the Levites, who were not allowed to own land. In no way could the tithe be considered rent for land, for then the receivers of the rent would collect rent for the use of land they did not own. This would be fraud.

When one portrays himself to be the land owner to rent property not belonging to him, he is a swindler.

### *We the Priesthood*

**1 Peter 2:5 and 9 claim that we are all priests. This means that all have the right to receive the tithe**

While it is true that we are all priests, that we can all receive the tithe is not so clear.

First of all, being a priest was not enough. The priest had to be performing priestly services in the tent of meeting. I have not met one tithe collector who was able to show me this tent of meeting where he presumably works.

Second, The Levite's rights of receiving the tithe fell on the other Israelites as a duty to pay the tithe. If one is receiving, someone else must be acting out the giving part of the transaction. This particular right was a claim on others to fulfill their duty to pay. Furthermore, one was either a Levite or a "standard" Israelite, but not both. This means, either one received, or paid; but never both.

For the Christian, the obvious question is, "who will then pay the tithe?" The Levites do not pay, but rather receive. All Christians are Levites, and therefore have the right to receive, but none have the duty to pay, for they do not belong to one of the twelve tithe paying tribes. It is in reality a right without effect, for they have no one from which to legally claim payment.

And certainly a priest cannot boast to have the right to claim the tithe from a fellow priest. This is also absurd.

### *Cain and Abel*

**Able presented an offering in faith; we should offer the tithe in faith.**

This argument tries to mix two diametrically opposed ideas. An offering can never be the tithe according to Moses, and the tithe according to Moses can never be an offering. Romans 4:4 sets the record straight concerning obligations and gifts.

### *Tithe in Faith*

**The tithe command stretches our faith.**

If the command were valid (as it is for the non-messianic Jew), faith is not the issue, but rather obedience. Do I speak the truth in obedience, or in faith? The tithe was payment for priestly services, not any exercise in faith. He who labors under a valid contract is worthy of his pay. 1 Timothy 5:18 says a worker is worth his wages. A payment is a duty, not an act of faith or grace.

For the Christian, it is impossible to pay the sin-tithe in faith/trust - for the obligation tithe has already been paid. Tithing has nothing to do with "being fully convinced that God will accomplish what He promised" or "hoping for that which we do not see" (see Romans 4:21 and Hebrews 11:1). Quite the contrary - paying the tithe is faith that God has NOT done what he has promised - or alternatively, paying the tithe is doubting God's paying the tithe for me in Jesus. This in turn means

that Jesus was not my replacement sacrifice, which means the Christian is lost and the gospel is a fraud. It would be tough to find an act more anti-christ and anti-faith than that.

For the Christian, tithing is a decidedly anti-faith act, for it denies trust in Jesus.

### *First Fruits Tithe I*

**According to the law of first fruits, they are holy and we must tithe on everything that comes in.**

- (1) The first fruits defined in the law restricted itself to increase as the result of labor by the sons of Israel (or "in Israel", depending on the translation). "Everything that comes in" should be looked at carefully.
- (2) The first fruits were holy because they were set aside for God. They were not holy due to the fact that they were first. In this way, tithe teachers have claimed that all first fruits are holy, which is not the case. The truth is that all things belonging to God are holy; and for the Christian, God has made no explicit claim on the first fruits of his labor, and they are therefore not explicitly holy.
- (3) Fruits are by their very nature agricultural products.

### *Representatives*

At this point I can hear the gears in some readers' heads turning. The priestly services have been delivered by Jesus the high priest. Should we not pay for them? Can we not argue that paying the tithe to God's servants as representatives of Jesus is just?

The answer here is no. There exists no biblical support for such a suggestion; this is just unsubstantiated thought. However, paying person X for services rendered by person Y is (economic) nonsense. No tithe collector has ever been named to represent the High Priest, ever. Second, the suggestion overlooks "not a small detail", that is that all priestly services must be paid in advance. This requires that the work of Jesus as Priest has already been paid in full, and further means that I have no bills to pay for said services.

Additionally, the only representative who received the tithe without being a levite was Melchisedek. Anyone claiming himself to be a representative like Melchisedek, claims to be as great as him. It seems the author of Hebrews would see this as very unfitting. See the analysis on this text in Hebrews under the chapter "Abram's Tithe".

### *The Storehouse*

**The storehouse is the local church; bring it in.**



The storehouse was organized and lead by the Levites for a specific purpose. The tithe was collected for a specific purpose. The Levite technically does not exist any more, and can therefore no longer supervise any storehouse of tithes. His job has been completed by Jesus the High Priest. The purpose of the tithe has also lost its force, for the tithe law has also been fulfilled by Jesus the High Priest.

Furthermore, the Temple of the Original Covenant was used as an analogy for, and foreshadowed, the Church. The Church has never been linked - in the New Testament - to being the "storehouse". And as seen previously, the building of the Temple according to God's way was with free-will offering, not a tithe.

### *The Pre-Tax Tithe*

Much noise is made about pre- and post-tax tithing. Considering that the tithe itself does not concern the Christian, the discussions are moot. But this short text further shows how unbiblical unbiblical teachings can go, and how poor thought through they are. The entire tithe-superstructure is in the end an exercise in intellectual laziness.

These tax payments are all taxes paid on account of selling a service. Most taxes are hidden. To correctly pay the "pre-tax tithe", one must first determine all taxes paid on account of working. The hidden taxes, and therefore largely forgotten, are for the most part sales taxes, corporation taxes, corporation permits, import tariffs, patent rights, social security taxes and other government mandated insurance schemes. These taxes are technically and according to bookkeeping paid by the employer, but in reality by the employee, for the employer would not have paid it except that the employee provided services; and these funds would have gone to the employee if the tax had not existed.

With that said, for tithers in the United States, they should multiply their payroll by 1.5 to calculate a good approximation of his real income, while in Europe, they should multiply by 2.

So all those tithers believing they were paying the pre-tax tithe, in reality were not. They were, depending on location, skimping out on one third to one half of the declared payment. They have deceived themselves and those who believed their statements concerning how they tithe.

If there existed a tithe payment for the Christian, one could not claim the pre-tax tithe. Taxes were never mentioned in the bible with respect to the tithe, for taxes were never planned for the Kingdom of Israel (remember, Israel had no king until they sinned by asking for one). But some go on to say that the reason our governments are corrupt is because we only tithe on net, and therefore the tax money is not blessed. In reality the opposite is the truth. The Church, by engaging in financial fraud, provides spiritual legal cover for government to do

the same. Our prayers for a government to become honest with money are certainly hindered due to our hypocrisy. How can the Church with a plank in its eye finger out the government with a splinter?

### *First Fruits Tithe II*

Consider a business that sells a service for 10,000 (pick any monetary unit you wish). The sub contractor costs 9,000. The overhead costs 200 and the taxes run 400. That leaves us an after cost, after tax profit of 400. The First Fruits Tithe claims 1,000 of the 10,000 (10%). This puts me in the hole by 600. This does not add up. This teaching is obviously a lie.

This thought experiment (although a real life example of a typical business deal) is, by the way, my initial insight in the "tithe on all income" idea indicating to me that something was not correct in the standard tithe teaching one sees rehearsed and performed in churches across the world. And then after examining the plethora of tithe teachings I have been exposed to, I discovered they were all void of any reason and scripture; it was nothing but hot air. Not finding any teaching of any basis, I delved into the tithe as described in Leviticus, Numbers and Deuteronomy myself to discover what the truth is.

### *Testimony*

**There are many testimonies about how persons began tithing and the abundance came. There are many testimonies about how persons stopped tithing and the curse came.**

If we would believe the lotto and Las Vegas commercials, we would certainly know without a doubt that everyone who gambles wins. Happy faces, large mansions with servants and exotic automobiles plaster the screens and magazines showing, and thereby proving, the fruits of playing the game. Sadly, they forget to film the losers who paid for the winners and then some, even though the vast majority belong to this group. Families have been destroyed by gambling.

The devil is not stupid. He may be evil, but not dumb. He realizes that for every 1 winning testimony, he can hook 199 losers, probably more. The pastors looking for the 10% certainly are not going to give the non-blessed tithers a chance on stage, even if they are the vast majority. Their witness simply does not encourage filling the tithe bucket very well. Only those who tow the line get a shot at the microphone.

- (1) There are very many individuals who do not tithe, but are very wealthy, and very many individuals who do tithe, but are very poor.
- (2) If one believes that one is cursed should he not pay the tithe and in fact does not pay it, it shall occur unto him according to his faith. He has opened the door to demonic influence.

(3) When tithe teachers pronounce a curse on those who do not tithe, they unleash demonic activity to bring about that exact result. The New Testament is very clear that Christians do curse with the tongue, and that these acts should stop. See James 3:9.

### *The Minimal Amount*

*An offering must meet a certain sum or percentage before it is acceptable to God as an offering.*

An offering is a gift, a thing of the heart between you and God, not an obligation. The minimal amount clause is an attempt to override another's right and duty to decide for himself.

### *Pastor vs. Levite priest*

**The pastor is the New Testament version of the Levite priest, and therefore has the right of the tithe.**

This is a blanket statement provided without any proof whatsoever. The right to accept the tithe was not based upon the position, but rather the work involved. It is not within the realm of reality that a pastor could in any way shape or form pretend to perform the sacrificial slaughtering of animals at the movable tent of meeting or the temple in Jerusalem for the forgiveness of Israel's sin, or any of the other priestly taskings for that matter.

Maybe because the word Pastor starts with the same letter as Priest, at least in the English language, that we can believe this? If we choose that route, what about the Prophet?

But why should the pastor nominate himself and exclude all the other functions? The fact that the Apostle and Elders were the only functions named in the New Testament who handled money proves that the view not be held. Or on a different track, why should we not spread the 10% across all those who work for the Kingdom? We have the Apostle, Prophet, Evangelist, Pastor, Teacher, Elder, Deacon, Giver, Administrator, Helper and others. The issue is, then there would be too many fingers in the pie. The tithe receiving pastor will have none of that. He'd like it all to himself.

### *Abram & Jakob*

It is true that Abram and Jacob out of their own free will offered a tithe to God. But one must remember that both were extremely wealthy individuals. Neither paid taxes / tribute / protection payments to governments. The typical American pays 50% tribute to the US Government, while the European pays 70 to 80% tribute to the European fortresses. Both of the Fathers, as a family no less, had enough wealth to field an Army large enough to not only intimidate, but also defeat the most powerful kings (keep in mind all the resources available to

them in their Kingdom) in the region. This would be akin to the IRS cowering before a family because the US Government did not have the military power to force the family to pay protection payments.

If we are to comply with the "give as we are capable", it is easy to see with the above scenario that one could give much less than 10% and still be giving much.

### *Jacob's Tithe*

**Jacob paid a tithe, so should the Christian.**

Whether someone performed a certain act or not is no proof that I should do the same. He also had a harem, does this mean I should too?

Furthermore, upon closer examination, one sees that Jacob did not pay the tithe according to Moses, but it was rather an offering (sort of, see below) amounting to 10%, which was standard fare for the culture, time and region in which he lived.

Also, this tithe must be seen as a form of payment for security - or defense - services to God. Jacob said, "If God protects me from my enemies, I will pay a tenth of my increase to Him".

Furthermore, we have no idea what Jacob did with his tithe. To whom did he give it? Or did he burn it (most likely)? Or send it out to sea? It is difficult to follow his example, for his example is incomplete. I seriously doubt that a tithe collector would recommend to us that we take our money and light a match, for then he would not stand to gain.

### *Abram's Tithe*

One of the most common arguments used to persuade the congregations that the "tithe must be paid" is certainly the "Abram tithe" in conjunction with the text found in Hebrews chapter seven. The argument is stated briefly as such:

**Abram paid the tithe before it became law, this shows that the tithe exists outside of and beyond the law. Jesus fulfilling the law then did not release God's people from paying it. The law, however, says that the tithe must be paid, therefore we must pay it.**

Genesis 14:17-20, Hebrews 7:1-10

My critical look at this argument has three parts. The first two are purely logical; the third interprets the text in Hebrews correctly.

The two assumptions

There exist two assumptions in this argument, which is in general o.k., especially when noting that one of them is correct. The problems begin where the second assumption is false, and continue to mount, as it

precludes the first. When one bars the illogical use of two mutually exclusive assumptions in the same argument, one comes to a vastly different conclusion.

To clarify the falsity of the argument, we take each assumption by itself while not allowing the other, and then follow the logic to the final conclusion consistent with the stated assumption.

*Assumption 1: The tithe paid by Abram was \*not\* according to, nor bound by the law or a command.*

Since Abram gave not out of the spirit of duty, he must then have given out of the spirit of offering. No one decided but Abram himself what to give. When Abram is provided as an example for us to follow, then it only makes sense that we should also decide what to give in our own hearts. Which in turn means that no one has the right to determine for us how much we should give, because then it is no longer a gift in the spirit of the "Abram tithe", thereby breaking our own assumption.

The obvious question can be submitted, "If Abram did not consider the tithe a law, why should I?".

*Assumption 2: Abram paid the tithe, foreshadowing the law tithe, showing that his tithe was bound by the law.*

This assumption is fraught with many problems; it is wrong. But even should we allow it, the conclusion is still different than desired. The Christian at this juncture has the right to claim that Jesus fulfilled the law, including the tithe law, and therefore the Christian is not bound to it. The onus lies with the tithe collectors to prove that Jesus did not fulfill the law of sacrifice and tithe.

Whether one chooses assumption (1) or (2), one can argue the opposite of the intended course. Either Abram's tithe was bound by the law, or it was not. The tithe teacher is now proverbially requested to pick his poison.

For completeness, we show where assumption (2) runs aground.

Just as it would be unjust to judge me for "breaking" a law before the law existed, it would be just as unjust to praise me for "fulfilling" a law before the law existed. I put the words in quotes because the idea of breaking or fulfilling a law makes no sense if the law does not exist. The verbs "breaking" and "fulfilling" grammatically require an object to make a complete idea.

Further objections can be raised. Even if the law tithe had existed, Abram would have, by his action, not fulfilled it. Abram provided a one-time payment of 10% calculated from the spoils of war to a king who presumably owned land and who did not provide any sacrificial services to cover Abram's sin. This was in no way the tithe commanded by God through Moses. If we were to list the qualifiers of the tithe and

compare that to the tithe Abram paid, we could literally go on forever beating a dead horse showing that Abram did not pay *the* tithe described in Numbers and Deuteronomy, but rather a tithe.

Furthering this thought, had the law existed, and had Abram fulfilled it, the fact still remains that Jesus fulfilled the tithe-sacrifice-system. So even when we give so much ground to the tithe-teacher, ground he most certainly does not deserve, he still cannot arrive to his desired destination.

When exposed for what it is, the twisted logic is laid bare for all to see. Also plain is the mass of confusion between the "paying 10%" tithe and the "Moses" tithe.

### The word "tithe"

The Abram argument as it stands is at best self-contradictory. The confusion in this foul argument is the result of the refusal to accept the fact that the word "tithe" in the Hebrew and Greek language means, "to pay or receive 10%". Once this is realized, the apparent inconsistency disappears, and the text can be correctly interpreted.

The easiest method of clearing the confusion is to replace the word "tithe" with the grammatically equivalent "pay 10%", or "receive 10%" depending on who is paying and who is receiving in every location where the word "tithe" appears. When one does this, the "Abram 10% payment" is seen for what it really is.

Abram paid 10% (a tithe) to a king, which also was the same percentage paid (the tithe) by the land-owning Israelites to the Levites for their priestly services. Abram was in no way, shape, or form influenced by the payment method for priestly services established hundreds of years after his death. Abram was most probably influenced by the region and culture of his time, where a 10% offering was standard practice. Perhaps, God's 10% requirement in the law was influenced by the percentage exemplified by Abram.

If I pay 10 cents out of the dollar in my pocket for a piece of candy, then technically I am correct to say that "I have tithed", "I have paid the tithe". But this candy tithe has no religious meaning or truth, and is not in any way due to the command tithe. Neither is Abram's tithe due to the command tithe. They are two different animals.

The only connection that can be made between Abram and the Moses tithe is that Abram gave 10% to a priest. But at the same time, not every car with four wheels is a Mercedes; nor are all winged animals ducks. If I put a dog on my desk and claim it is a cat due to the fact that the animal has four legs and all cats have four legs, my logic needs an overhaul. One single match of a list of traits does not give evidence that the Abram tithe is in fact the commanded tithe.

## Hebrews in context

Hebrews was written to Jews who had put their faith in Jesus Christ. Paul (the supposed author) wrote about characters they knew and understood in order to drive home an important point.

Starting in Hebrews 1:1, the author makes a comparison between Jesus and the Prophets. In 2:2-3, he makes another comparison between Jesus and Angels. In 3:2-3 he compares Jesus and Moses. In 5:4-5, he compares Jesus and Aaron. In chapter 7:7 Paul compares Abram to Melchisedek, by saying Melchisedek is the greater on account that the king received from Abram the 10% gift. Melchisedek is in turn likened unto Jesus, the High Priest.

The author is making the case to the Hebrews that Jesus is greater than all of these highly respected personalities (Prophets, Angels, Moses, Aaron and Abram) and then uses the tithe story as a point of junction to cross over into the teaching about Jesus' place in the heavenly temple providing services to cover our sins based upon his one-time work at the Cross.

The author never meant this text to show that Christians should pay for "sin coverage" services; and there is nothing here from which to draw such a conclusion. The faulty argumentation makes all the less sense as Paul maintains that Christ already performed and paid for all "sin coverage" services. In the end, the author drives home the same point I am making, "The sacrificial rites are finished and paid in full". The question then reverberates, when all costs for priestly services are paid in full, why should I still pay it?

The author of Hebrews even slides in the idea that Abram's tithe could not have been the sin-tithe - for the priests in Abram's body were doing the paying and not the receiving!

*Hebrews 7:9-10 One might go even further and say that Levi, who himself receives tenths, paid a tenth through Avraham; inasmuch as he was still in his ancestor Avraham's body when Malki-tzedek met him.*

The author makes only a passing statement because, he, as an educated Jew, writing to educated Jews, needed no detailed explanation that Abram's tithe was not - nor could it be - the sin-tithe. Nor did the educated author see the need to make the obvious statement - "Since the priestly sin covering services are finished, the tithe, paying for the services, has also ceased".

### *Malachi Chapter Three*

The other most common argument is a span of text out of Malachi. **Malachi chapter three challenges "God's people" to bring in the whole tithe (along with the offering) so that they will be blessed and not cursed. Christians (God's people) should pay the tithe.**

Circular reasoning

Inherently built into the Malachi three argument is the assumption that the Christian must pay the tithe. Otherwise, one cannot come to the conclusion desired.

## The accusation

Through the entire book of Malachi, we read one accusation after another leveled at the sons of Israel. "Not observing the tithe and sacrifice" was just one on the list of many. Malachi is a book making the legal case against Israel as a whole. As proof, I submit the following references.

Accusations against the Levites:

(1) Chapter 1:6 - 2:3

(2) Chapter 2:7 - 2:9

Accusation against the entire nation

(1) Chapter 2:10 - 2:12

(2) Chapter 2:13 - 2:16

(3) Chapter 2:17 - 3:5

(4) Chapter 3:13 - 4:3

To understand Malachi (and many of the writings of the prophets), one must first know what an accusation is.

In every legal accusation, there are four parts:

(1) statement of, or reference to, the law,

(2) the claim that the law was broken,

(3) the name of the accused person or group that supposedly broke the law and

(4) the assumption, that the accused is bound by the law stated in (1).

But how much does the conclusion of the argument change when one raises objection to the assumption that the Christian is indicted in part (3) and (4)?

Legal part (3)

The standard interpretation is that the Christian is referred to in the bundled "God's people" (or shown as "ye" or "you" in some translations).

"God's people" occurs in various places where the Christian can no way be implied. A simple text search in a bible software program can substantiate this. Any competent person in the ancient Hebrew language will affirm that the use of "God's people" always and only refers to the Jewish nation. But this is no time for vague assumptions. We must look for clues in the text to determine who "God's people" are.

Even in the book of Malachi itself we find ample proof of this fact. Who would claim that Christians are not performing the sacrifices for covering sin correctly (as prescribed through Moses)? The "you"s found



in conjunction with the sacrifice are obviously not referring to Christians, but the non-land owning Israelites (the priests). One then is challenged to prove that although the "you"s concerning the sacrifice is specifically not referring to the Christian, but the "you" concerning the tithe is.

Malachi 1:1 quotes Adonai addressing Israel. The entire book is written to the House of Israel, not the Church.

Looking back at chapter 3, verse 6 refers to the "sons of Jacob". Verse 7 refers to the "fathers". The sons of Jacob (name changed later to Israel) were de facto the Israelites. The reference to "fathers" was a common way to indicate the Israelites who had lived prior to the current generation. Verses 8 - 12 are directed to those "ye"s in verses 6 and 7, i.e. the Israelites, who were bound to pay the tithe. Implying Church in these scriptures is a gross misrepresentation.

Who the "you" is not

*Colossians 3:11 The new self allows no room for discriminating between Gentile and Jew, circumcised and uncircumcised, foreigner, savage, slave, free man; on the contrary, in all, the Messiah is everything.*

The Christian is obviously not a son of Jacob. Colossians 3:11 makes it clear that there does not exist a "Jew" in God's eyes. Galations 3:7 says we are sons of Abraham (who was himself not an Israelite), but does not mention any "sons of Jacob"; and Abraham was never commanded to pay the tithe. As sons of Abraham, we are then brothers to Isaac, uncles to Jacob, and then great uncles to the "son's of Jacob".

Looking on at verses 3:1-5, we see this is a prophetic utterance. But all the persons described lived either prior to the cross or were present observers of it. The Christian, however, can only exist after the cross. We see again, Malachi 3 does not refer to the Christian, but only to individuals living prior to and during the crucifixion.

Lastly, the Christian did not exist at the time of the writing, making a reference to Christians highly improbable. We cannot, however, assume that we cannot insert the Christian into this complaint; for the book of Revelations makes accusations against those who at the time of the writing had not yet been born; Malachi could have done the same, but did not.

Legal part (4)

Let us now consider a Christian who does not pay the tithe. It possibly, but not necessarily, could be (this is not so, we just assume so for the sake of argument) the case that the "Christian" was left out because the Christian existed after the time of Malachi's writing. What does Malachi have to say to him?

Here we come to the crux of the problem. Any argumentation proving that the Christian must pay the tithe due to the passages in Malachi claims in his basic assumption that the Christian must pay the tithe; thus, it is circular reasoning.

To make clear the idea of the circular reasoning, we take the opposite assumption that the Christian is not bound by the tithe. Here, the argument falls apart. In this case, all we can draw from the scripture that the land-owning tribes of Israel should have paid the tithe, but did not.

A simple example is in order. As I left the U.S.A., I was only allowed to drive a maximum of about 120km/hour. After stepping off the jumbo-jet in Germany, I could drive up to 250km/hour. Should an American policeman try to arrest me for driving above the American speed-limit in Germany, he would be in the wrong, for the American law does not apply to me.

The justification for such an accusation can only be made when the Christian is first proven to be liable for the tithe payment; see (4). Until this day, this action has not been undertaken in any way shape or form, and Malachi's writings cannot be justly used against him.

To accuse the saints of not paying the tithe, and thus being God-robbers, is a false accusation, for the law does not apply to them. And the one who does so becomes a false accuser of the saints.

### Investing vs. giving

For whatever reason, many like to "give" with the motivation that the windows of heaven will be opened. But Luke 14:12-13 replies as such - giving to others with the intention of receiving in return is not giving, but rather investing or exchanging goods.

### Blessings

I will turn the corner and say that the blessing stated here does belong to the Christian. God paid the tithe, i.e. Jesus, for me. This prerequisite is already met. All I have to do, it seems, is to bring an offering, and the blessings are mine. One is now in the position to give offerings in the "hope" (as a by product, or second order reaction, but not motivation) that the blessing will come.

One may object and say that I have just proven that the text does not address the Christian. I must here interrupt and mention that the text is a complaint against those who were obliged to pay the tithe, but did not. The Christian, for whom the tithe has already been paid in full, cannot possibly be guilty of not doing what he is not required to do. Therefore, the Christian can be a part of the blessing without being addressed in the plaintiff's text. But the idea that givers will be blessed is a promise that also applies for the Christian and can be confirmed in other scripture.

*Ephesians 1:3 Praised be ADONAI, Father of our Lord Yeshua the Messiah, who in the Messiah has blessed us with every spiritual blessing in heaven.*

### Not by works

It is important to note here, that those Christians attempting to pay the tithe de facto reject the notion that God has already paid the tithe for them in Christ. They thereby block a blessing that God has for them by trying to work for it, instead of accepting it in faith. This is similar to trying to work one's way into heaven. And because it is impossible to fulfill the law of Moses in regards to the tithe, one must therefore forgo the blessing therein, regardless of the effort spent in good conscience.

### Cursing or being cursed

Finally, it seems the original text indicates that the "children of Jacob" curse God by not paying the tithe, and not, as typically translated, that God curses the "Children of Jacob".

## ***In the end***

The vast majority of "tithers" (I am guessing 80-90%) are motivated by the "get rich fast" teaching. The rest (10-20%) are "tithing" under a spurious command or fabricated giving expectation, usually based on the superstitious 10% number. One can either have mammon pure (the get rich fast group), or one can have the submission to trumped up commands in financial areas (the rest group), which is in turn capitulation to mammon. It is the authors hope that the reader escape the manipulation perpetrated in the church in the name of the "tithe", in whatever form presented. Don't give mammon a single foothold in your life. You will be glad you shut him out.

Later in this book are tithe verses. One's best advice is to read them through once every two days till they sink in. The reader is also encouraged to read the scriptures surrounding the named verses. This will prove your best defence against swindlers, far above anything written here. Feel free to compare all of them to what you hear taught from behind the pulpit. I trust you will agree that something is amiss. The astute reader will notice that the verses referenced in this study will not be referred in the standard tithe teaching.

## ***Personal Witness***

Listening to "teaching" tapes on "finances" in the summer of 2001, low and behold, I was blasted with the standard "pay the tithe and become rich" formula. It occurred to me that the teaching was pseudo-intellectual and devoid of any reason. I quickly ran all the standard "proofs" for the tithe through my head I had learned over my 20+ year christian career and found them lacking. Thus my interest in delving into the subject myself.

When I discovered the truth about the tithe in August of 2001, I prayed to God that I would, for the next year, not give a dime to anyone. In September 2001, we received a contract to do some simple, but dirty work, which came as a lead from a friend of ours - we had never dreamed of contacting this customer. After a few phone calls we had the consultants needed for the job and we were on our way making more money in 5 months than I could have earned as an Engineer (M.Sc. Electrical Engineering from the University of Florida) in three years. Never had we made so much money, and never had we worked so little to get it. As I can attest, we were blessed because we decided *not* to pay the tithe. So there is my tithe testimony. If you have a tithe testimony, send it in.

I studied, contemplated and wrote on the tithe subject from August 2001 till March 2003. In between versions were sent to family, friends, Church leaders and strangers. Their comments are well appreciated and aided in creating this document. One can calculate the research time in units of man-weeks, if not man-months. Except for a few additions or rewording here and there, it remained in that version until late August 2004, when God impressed upon me to rework the issue.

I finished the alterations in early September 2004. During this final revision stage, the same company that had blessed us in the previous paragraph called us again, to do the same work we did then, but in a smaller framework. We had not had contact with them since that initial project ended. This is the finger of God pointing the way.

God takes care of us and honors our decision to swim against "democratic truths" in the effort to obey "theological truths" by supporting us. May everyone bold enough to serve God by trusting in His financial plan in the face of religious persecution (and even excommunication) be as blessed as I have been.

As a last note to the reader I lend this quote from Ephesians 4:28: *The thief must stop stealing; instead, he should make an honest living by his own efforts. This way he will be able to share with those in need.*

## ***Tithe Verses***

These verses are the result of a word search (tithes <OR> tenth <OR> tenths) in the Original Testament taken from the software version of Complete Jewish Bible (Accordance for MAC OSX). The verses containing "tenth" or "tenths" not pertaining to the tithe have been removed.

Genesis 14:20 and blessed be El 'Elyon, who handed your enemies over to you." Avram gave him a tenth of everything.

Leviticus 27:30 All the tenth given from the land, whether from planted seed or fruit from trees, belongs to ADONAI; it is holy to ADONAI.

Numbers 27:31-32 If someone wants to redeem any of his tenth, he must add to it one-fifth. "'All the tenth from the herd or the flock, whatever passes under the shepherd's crook, the tenth one will be holy to ADONAI.

Numbers 18:21 "To the descendants of Levi I have given the entire tenth of the produce collected in Isra'el. It is their inheritance in payment for the service they render in the tent of meeting.

Numbers 18:24 because I have given to the L'vi'im as their inheritance the tenths of the produce which the people of Isra'el set aside as a gift for ADONAI. This is why I have said to them that they are to have no inheritance among the people of Isra'el."

Numbers 18:26 Tell the L'vi'im, 'When you take from the people of Isra'el the tenth of the produce which I have given you from them as your inheritance, you are to set aside from it a gift for ADONAI, one tenth of the tenth.

Numbers 18:28 In this way you will set aside a gift for ADONAI from all your tenths that you receive from the people of Isra'el, and from these tenths you are to give to Aharon the cohen the gift set aside for ADONAI.

Deuteronomy 12:6 You will bring there your burnt offerings, your sacrifices, your tenths [that you set aside for ADONAI], the offerings that you give, the offerings you have vowed, your voluntary offerings, and the firstborn of your cattle and sheep.

Deuteronomy 12:11 then you will bring all that I am ordering you to the place ADONAI your God chooses to have his name live - your burnt offerings, sacrifices, tenths, the offering from your hand, and all your best possessions that you dedicate to ADONAI;

Deuteronomy 12:17 You are not to eat on your own property the tenth of your grain, new wine or olive oil [that you set aside for ADONAI], or the firstborn of your cattle or sheep, or any offering you have vowed, or your voluntary offering, or the offering from your hand.

Deuteronomy 14:22-23 Every year you must take one tenth of everything your seed produces in the field, and eat it in the presence of ADONAI your God. In the place where he chooses to have his name live you will

eat the tenth of your grain, new wine and olive oil, and the firstborn of your cattle and sheep, so that you will learn to fear ADONAI your God always.

Deuteronomy 14:28 At the end of every three years you are to take all the tenths of your produce from that year and store it in your towns.

Deuteronomy 26:12 After you have separated a tenth of the crops yielded in the third year, the year of separating a tenth, and have given it to the Levi, the foreigner, the orphan and the widow, so that they can have enough food to satisfy them while staying with you;

Malachi 3:8-10 Can a person rob God? Yet you rob me. But you ask, 'How have we robbed you?' In tenths and voluntary contributions. Bring the whole tenth into the storehouse, so that there will be food in my house, and put me to the test," says ADONAI-Tzva'ot. "See if I won't open for you the floodgates of heaven and pour out for you a blessing far beyond your needs.

Nehemiah 10:38-39 We will bring the first of our dough, our contributions, the fruit of every kind of tree, wine and olive oil to the cohanim in the storerooms of the house of our God, along with the tenths from our land for the L'vi'im; since they, the L'vi'im, take the tenths in all the cities where we farm. The cohen the descendant of Aharon is to be with the L'vi'im when the L'vi'im take tenths. The L'vi'im will bring the tenth of the tenth to the house of our God, to the storerooms for supplies.

Nehemiah 12:44 At that time, men were appointed to be in charge of the storerooms for supplies, contributions, firstfruits and tenths, and to gather into them, from the fields belonging to the cities, the portions prescribed by the Torah for the cohanim and L'vi'im. For Y'hudah rejoiced over the cohanim and L'vi'im who took their position

Nehemiah 13:5 had prepared for him a large room where formerly they had stored the grain offerings, frankincense, equipment and the tenths of grain, wine and olive oil ordered to be given to the L'vi'im, singers and gatekeepers, and the contributions for the cohanim.

Nehemiah 13:12 and then all Y'hudah brought the tenth of grain, wine and olive oil to the storerooms.

2 Chronicles 31:5-6 As soon as the order was issued, the people of Isra'el gave in abundance from the firstfruits of the grain, wine, olive oil, honey and other agricultural produce; they brought the required tenth and more. The people of Isra'el and Y'hudah living in the cities of Y'hudah also brought the required tenth of oxen and sheep and the required tenth of consecrated gifts that had been dedicated to ADONAI their God, and piled them in heaps.

2 Chronicles 31:12 they faithfully brought in the offerings, the required tenths and the consecrated things. Konanyahu the Levi was put in charge of them, with Shim'i his brother as his assistant.

### ***About the Author***

Scott Wallace Brians was born in 1971 in Miami, Florida. Brians has an engineering degree (Master of Science in Electrical Engineering, fall 1995) from the University of Florida. He has lived in Germany from 1996 to 2005 and currently resides in South Florida. He is married, has two daughters and a son.