

# Torah Observant "SHOMER MITZVOT"

שׁוֹמֵר מִצְוֹת

A Series on Practical Messianic Living and Apologetics (halakhah)  
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## *The Biblical Tithe*

(Note: all quotations are taken from the Complete Jewish Bible, translation by David H. Stern, Jewish New Testament Publications, Inc., unless otherwise noted)

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For the topic of tithing, I have culled some material on the biblical tithe from various sources of mine and of course from the Bible itself. I will cover these topics:

- Did Jacob Tithe?
- What does Malachi say?
- Hebrews 7 and Tithing

Let us start with a passage from Genesis:

**Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the LORD will be my God and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth. " (NIV)**

Some prefer to interpret the account given in Genesis 28 as a personal vow Jacob made, rather than a requirement. The reasoning is that if tithing was required Jacob would have been obligated to pay a tenth to HaShem (God) whether he prospered and returned in peace or not. The problem with this notion is that one tithes on his increase. A person in business for himself, as Jacob was, could only tithe if he had been blessed and received an increase. Many businessmen suffer losses and do not tithe unless they have had profits. Jacob promised God that from now on any increase he had would be tithed upon, and he was so sincere in his commitment that he vowed to do so.

Notice the account:

**And he [Jacob] dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven: and behold the angels of God**

**ascending and descending on it. And, behold, the LORD stood above it, and said, I am the LORD God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed; And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed. And, behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of. And Jacob awaked out of his sleep, and he said, Surely the LORD is in this place; and I knew it not. . . . And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee (Gen. 28:12–16, 20–22, KJV).**

This promise to tithe was not to be a onetime event. Jacob promised that from now on all his increase would be tithed upon. Jacob's vow was conditional because he knew that without HaShem's divine protection he would not live to tithe anything. He claimed HaShem's protection and promised to continually tithe. The question that should be asked is, why did Jacob select the ten percent figure as the amount? From Abraham, of course, as Jacob grew to be a young man before Abraham died. When Jacob used the "if" in his vow to HaShem he knew that HaShem would have to meet a condition. Jacob was on a dangerous trip alone. He was just starting out on his own in life. He needed God's blessing and protection in order to be successful. With the assurance of God's intervention and protection, he promised to be faithful to return to HaShem a portion of what he had been given. Why did he make such a promise? Because he was aware of HaShem's requirement to tithe and knew tithing was an act of worship. Of course it was a voluntary act on Jacob's part. All true religious worship is voluntary. But the guideline for what should be returned to God was made plain from the beginning, and those who worship God adhere to that principle.

Some who oppose tithing tell us Joseph did not tithe on the increase of Egypt, so tithing was not a law. The fact is: Joseph was not responsible for tithing in Egypt. Pharaoh was. And where would Pharaoh tithe? Certainly not to HaShem. Also, we are told Isra'el did not tithe on the spoils from Egypt. There is no Scripture that states Isra'el did not tithe. To say this proves tithing was not a law is an example of determining a doctrine by means of omission. While this method can be utilized, it is not altogether foolproof and is not the most reliable way to come to understand the truth of any doctrine. The same can be said about the spoils of war listed in Numbers 31:26–30. While an offering was made in Numbers 31, the Scripture is silent on the matter of tithing. We should not assume, however, that it was not done and try to use this as proof.

## **What does Malachi say?**

Many Bible prophecies are dual, that is, they were given for the particular time period in which they were written, or shortly after, as well as for long-range prophecies for the future. A look at Malachi, a book of the Minor Prophets, will quickly dispel any notion that it was intended for that time period only. See, for example, Malachi 3:1–5 and Malachi 4:1, 4–5. In the context of a great prophetic event yet to take place, we find this indictment:

**Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it (Mal. 3:7–10, KJV).**

Does this sound like tithing is no longer required, and that it should not be done today? This chapter of Malachi prophesies the coming of Messiah and the coming of the great and terrible day of the Lord. In it we find the world under indictment for theft. We are admonished not to forget the Torah of Moshe (Mal. 4:4). Yet, people have forgotten the Torah of Moshe, which includes HaShem's Law of tithing. Messiah will return to "... discern between the righteous and the wicked, between him that serveth God and him that serveth him not" (Mal. 3:18). Tithing is an act of worship! God does not change (Mal. 3:6). How will we be worshipping HaShem in that day?

## **Tithing in the Apostolic Scriptures (New Testament)**

It is not that tithing is omitted in the TaNaKH (Old Testament). Tithing is Scriptural. But the question that arises with respect to the Apostolic Scriptures is: How should tithing be administered? Some say tithing is no longer applicable and all contributions should be regarded as "Christian giving." We are told, we should give what "we think we can proportionally give." One problem with that, of course, is that God is not regarded as having any say in what one gives. The other problem is that contributions by most who hold to the "Christian giving" principle are usually far less than the ten percent delineated in the TaNaKH. There are exceptions, of course. The question, however, is: Where did HaShem ever give man the right to decide how much He requires? What is not recognized by many who oppose tithing is that all true worship is voluntary, and one who desires to return to HaShem a portion of what he has received should not feel

forced or coerced. A man must give to HaShem in an attitude of willing and compliant obedience, otherwise giving is of little value.

Many who oppose tithing do so on the basis of past experiences. The approach of some churches in demanding tithes has bordered on extortion. Also, many who oppose tithing fail to find any connection between the Old and New Testaments. The fact is: The New is the continuation of the Old, expanded to the spiritual plane. When Yeshua said man shall live "by every word that proceedeth out of the mouth of God, " He certainly referred to the TaNaKH, a fact seldom mentioned by tithing opponents. The tithing laws are found in the TaNaKH. There is no necessity to repeat them in the New. Some insist the early New Testament Church did not tithe, that tithing originated during the centuries following the time of Messiah, and was forced upon Christendom by the Catholic Church. The fact is: Tithing did not begin with the Catholic Church. It began at Creation, and was practiced by the righteous men of HaShem long before the time of Isra'el. Furthermore, there is no Scripture that says the early disciples did not tithe. To attempt to prove a point by scriptural omission is not the most reliable way to prove anything. Unless one can find a clear command not to tithe, one should never assume tithing has been done away. The Bible is one complete book. The Apostolic Scriptures contains the same laws as the Old. Yeshua did not do away with HaShem's Torah. He expanded it. He said, ". .. That except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven" (Matt. 5:20). The scribes and Pharisees scrupulously tithed. Tithing is an act of worship. Yeshua said, ". .. Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's" (Matt. 22:21). The comparison here is obvious. Caesar had his just dues coming and so does God! The only Bible example of HaShem's just dues is the tithe.

We have all heard of religious scams. As a result many feel compelled not to tithe as they have no confidence in any church. While there have always been religious charlatans, there have always been God's true and faithful servants. It is the responsibility of each of us to determine who are God's true servants and who are not. Yeshua said, "If any man will do his will, he shall know of the doctrine, whether it be of God, or whether I speak of myself" (John 7:17). Yeshua said one can know the Truth, but he must first be obedient to God. In the days of Jehoram, king of Isra'el, the religion was corrupt. This did not stop those who feared HaShem from giving HaShem His dues. We read, "And there came a man from Baalshalisha, and brought the man of God bread of the firstfruits, twenty loaves of barley, and full ears of corn in the husk thereof. And he said, Give unto the people, that they may eat" (2 Kings 4:42). The man of God was Elisha. He was not a Levite, yet the contribution was given to him, and he did not refuse it. The man who feared God sought out one he knew was a true servant of God. The notion that it was against the law to give contributions to anyone but the Levites is not supported by this example, and there is not one New Testament example showing that the Believers gave their tithes to the Levites. Furthermore,

there is not one Bible command that states tithes are to be given to the Levites only. As this example illustrates, first fruits were required to be paid just as the tithe was, yet were given to a true servant of God. The same is just as true today.

The scribes and Pharisees were tithers par excellence. Obviously, many others tried to emulate them. Yet, in Mark 12:41–44, Yeshua said the widow who placed a mite in the temple treasury had given more than all those who had cast in large amounts. Notice, she cast in a mite. What was a mite? It was a coin worth about a fraction of a penny. Yeshua observed the rich cast in coins, so the notion that tithes had to be paid from land produce or in the form of livestock has no validity. Why? Coins were used from ancient times and we can certainly assume if contributions to the temple treasury were paid in coin, so were tithes.

Matthew 16:19 is sometimes quoted for proof that Believers should not tithe. The text states: "And I will give unto thee the keys of the kingdom of heaven: and whatsoever thou shalt bind on earth shall be bound in heaven: and whatsoever thou shalt loose on earth shall be loosed in heaven. " Some insist this text limits what can be bound or not bound upon Believers, and that it is HaShem alone who has the right to bind and loose. Applied to tithing this means that no church or group of men has the right to bind tithing upon anyone and that God alone has that right. HaShem decided long ago what portion of our increase belongs to Him. The TaNaKH has detailed instructions regarding tithing, and HaShem has told us accordingly. Yeshua said we are to live by every Word of HaShem. The law of tithing is a part of that Word of HaShem. However the decision we must make, is will we be willing to obey that instruction or will we constantly try to find ways around it?

There are many New Testament examples of the use of money in both contributing to the work of God and in giving to the poor. The fact is: Paul clearly stated that the ministry has a right to be supported by contributions (1 Cor. 9:13–14). He said the shepherd had a right to the milk of the flock according to the law (verses 7–8). What law was he talking about? The TaNaKH law of tithing, of course! There was no other. The Levites, he said, lived "of the things of the temple"—the tithes and offerings. While Paul did not choose to exercise this right at that time, he made it plain it was a right assigned to the New Testament ministry. Paul said the Lord ordained that they who teach the gospel should live of the gospel. What does ordained mean? It means to appoint or give an order. If each one determines for himself to give as much or little as he pleases, there would be no need for an order. What has been HaShem's requirement from the beginning? The tithe, of course! The notion that one should give what he can proportionally to God is a direct repudiation of God's instruction regarding the tithe. God has never given man the right to decide the amount. HaShem has already decided that. What He does is give us the right to decide whether or not we will follow His instruction. The fact is: Anything less than ten percent is not a tithe. A tithe is ten percent.

There is no need to repeat the tithing law in the New Testament. Like the Sabbath law, the tithing law was presupposed. There are several texts in the Apostolic Scriptures that demonstrate the requirement to return to God His due. "His due" is used to support His true ministry. Take Galatians 6:6 for example. In the King James Version it reads: "Let him that is taught in the word communicate unto him that teacheth in all good things. " The text is much clearer in The Living Bible. Here we read: "Those who are taught the Word of God should help their teachers by paying them. " Paul went on to say in Galatians 6:7 that we reap what we sow. The implication is clear. Those who refuse to support His true work will reap little spiritual help. Without the help of HaShem, man stands no chance of ever attaining eternal life. Tithing or supporting the work of God is an act of worship. It is the responsibility of each of us to know and recognize God's true ministers. It is then our duty to support them.

Take a look at 1 Corinthians 9:11–14, mentioned in part earlier. Here Paul speaks of sowing and reaping. The ministry sows spiritual things by teaching the Word of HaShem, while reaping physical things from those they teach. Those who sow to the flesh, that is, they have no interest in spiritual things and see no value in returning to God His due, shall reap the corruption of death. By putting to practice the spiritual principles of God, which include returning to HaShem His due, they store up treasures in heaven. Yeshua said, "Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: For where your treasure is, there will your heart be also" (Matt. 6:19–21). When they sow to the Spirit, they reap life everlasting. "For he that soweth to his flesh shall of the flesh reap corruption; but he that soweth to the Spirit shall of the Spirit reap life everlasting" (Gal. 6:8). The Word of God is clear on this. Those who have little interest in the things of God have little interest in returning what He claims is His.

This same principle is seen in Romans 15:26–27. The Gentile Believers were able to make a contribution to the needy brethren in Judea. Why? Paul explains, ". . . For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal things" (v. 27). God's Word was committed to the Jews. The Jewish Believers were the ones who took the gospel to the Gentiles. The Gentiles had profited immensely in the spiritual blessings of the Truth. Christianity is, both historically and spiritually, the religion of the Jews. The saints in Jerusalem had contributed much to help spread the gospel. Now in a time of need, it was their turn to be helped. The principle of providing physical remuneration to those who render spiritual service is seen in this example.

Philippians 4:15–19 reveals that the Apostle Paul received financial support from the Philippians. He refused to do so in Corinth because "evil workers" were receiving contributions under false pretenses. Paul did not want to be lumped together with this unsavory lot.

To the Philippians Paul wrote:

**Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity. Not because I desire a gift: but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, wellpleasing to God. But my God shall supply all your need according to his riches in glory by Messiah Yeshua.**

The book of Philippians was written from Rome where Paul was imprisoned. Yet, the Philippians continued to support him financially.

Paul mentioned more than once that he, along with other workers of the gospel, had the authority to forbear working (1 Cor. 9:6, 2 Thess. 3:9). Brethren were reminded not to become slack or weary in their obligation to support the ministry (Gal. 6:9).

Paul told the Corinthians:

**Have I committed an offence in abasing myself that ye might be exalted, because I have preached to you the gospel of God freely? I robbed other churches, taking wages of them, to do you service. And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied: and in all things I have kept myself from being burdensome unto you, and so will I keep myself (2 Cor. 11:7–9).**

Paul was determined to undermine the claims of those false ministers who would not preach except for money. Paul was dedicated to the Truth and preached in Corinth regardless of the lack of support there. None of the true ministers in Corinth took support from the Corinthians at that time (2 Cor. 12:17–18). But, that did not mean they were not deserving of that support. We have seen this demonstrated clearly from the Scriptures. Paul proved he was a true minister sent from God, and at times was willing to go without in order to preach the gospel (1 Cor 4:1–2). The true ministers of God could not be accused of preaching for money.

That elders are to receive financial support from the flock they serve is seen in 1 Timothy 5:17–18. We read, "Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. For the scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, The

labourer is worthy of his reward. " The word "honour" in verse 17 means "price" and refers to a sum of money. The Living Bible makes the meaning very plain in verse 17. "Pastors who do their work well should be paid well and should be highly appreciated, especially those who work hard at both preaching and teaching. " These verses clearly demonstrate that true ministers should be given sustenance and support. The laborer is worthy of his reward.

## **Hebrews 7 and Tithing**

One fact is certain: Tithing is found in the Bible long before the time of Moshe. Abraham gave tithes to Melchisedek. The statement in Genesis 14:20 is the link to what the author tells us in Hebrews 7. Melchisedek was a tithe-receiving priest. Messiah is also. Messiah is now our great high priest after the order of (with the same rank as) Melchisedek (Heb. 6:20). The writer of Hebrews describes Melchisedek: "To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually" (Heb. 7:2–3). □ From the TaNaKH we find that the tithe is the Lord's, not the Levites' (Lev. 27:30). The tithes were given to the Levites for their service, but the tithe is the Lord's to use as He sees fit. Yeshua HaMashiach has always had the authority to receive tithes. By the sacrifice of Mashiach, the Levitical priesthood came to a standstill. The writer of Hebrews tells us, "If therefore perfection were by the Levitical priesthood, (for under it the people received the law, ) what further need was there that another priest should rise after the order of Melchisedek, and not be called after the order of Aaron? For the priesthood being changed, there is made of necessity a change also of the law" (Hebrews 7:11–12).

What law is he talking about here? The tithing law! See verses 5–6, 8.

Tithing remains but the administration is different. Now there is a spiritual administration. No longer is there a Levitical Priesthood. Instead there is a New Covenant ministry—the ministry of Melchisedek, or Yeshua HaMashiach. To support that ministry, the writer says the tithe has been transferred to Messiah (Heb. 7:12–16). It is used in His work. Perfection could not come under the Levitical priesthood due to its human limitations (Heb. 7:11); it can come only under a spiritual administration. Messiah, was manifested in a physical life, lived a perfect, sinless life, and was sacrificed in our stead. By the acceptance of that sacrifice and our repentance, we can receive the power of God by means of the Ruach HaKodesh (Holy Spirit). We can then have the strength to overcome the pulls of human nature and to qualify to enter the Kingdom of God.

Some argue that the law in Hebrews 7:12 refers to the Torah of Moshe only and has no bearing on tithing. The author supposedly stated this to demonstrate the superiority of Messiah's priesthood over the Levitical. It makes little sense to

exclude tithing from the subject of this chapter when tithing is mentioned three times. And if the chapter is talking about the Torah of Moshe only, why is tithing specifically mentioned? The fact is: Even if tithing had not been mentioned in this chapter, the Torah of Moshe includes tithing! The author says the priesthood was transferred to Yeshua including the right to receive the tithes. They were given to the Levites, but now have been returned to Messiah! He is our eternal, ever living High Priest who guides and directs His Community today through His chosen ministers.

## **Conclusions**

Melchisedek was a tithe-receiving priest. So is Messiah. The New Covenant ministry is His ministry. Hebrews 7 does not abolish tithing. Rather, it substantiates the perpetuity of the priesthood of Melchisedek—an everlasting priesthood. Yeshua, the great High Priest in heaven, seated at the right hand of God the Father (Heb. 4:14) guides and directs His true Body today. He uses a ministry to do His work. When we give to the Church or Messianic Synagogue, we give to Mashiach. The priesthood of Messiah is the restored priesthood of Melchisedek. Tithing is an act of worship. All true worship of God is voluntary. This is the basis of the New Covenant administration. It should also be the basis of our tithing today.

Some will continue to insist there is no tithing law today—that we come under the principle of "Christian giving." Whatever the view one holds, this fact is certain: Every instruction regarding tithing in the Bible clearly reveals that God claims the tithe as His. Those who adhere to the belief of "Christian giving" must surely acknowledge that nowhere, in either the Old or New Testament, does God endorse a tithe figure of less than ten percent. Those Christian givers, who wish to abound, will not hesitate to recognize this.

How did the people of Isra'el rob God? In tithes and offerings (Mal. 3:8). If an attitude of voluntary cheerfulness is not there, it makes little difference, however, whether one adheres to the principle of Christian giving, or to the principle of tithing. When it comes to contributions, the Apostle Paul instructs, "But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful (the Greek word for "cheerful" means "hilarious") giver" (2 Cor. 9:6–7).

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