

# THE TITHE IN ANCIENT ISRAEL

by Avram Yehoshua

## [The Seed of Abraham](#)

The ancient tithe was a celebration of what God had given to Israel. The Israeli came to Jerusalem (or wherever Yahveh had chosen to make His Name dwell before Jerusalem), and rejoiced in the midst of one of the three great Feasts, with his tithe, giving it and extra offerings, to the Levites. The tithe in Israel provided food, etc., for the priests and Levites, who served Yahveh in the Tabernacle, and later, the Temple. Some think that there were two tithes, while others speak of three tithes (the Levitical tithe, the ‘poor and widow’ tithe, and the Feast tithe).

The Scriptures don’t give us a layout for tithing, as they do for the Feasts (Lev. 23), and sacrifices (Lev. 1-5), but we know that there was a tithe for the poor. Did it accompany the Levitical tithe, or replace it for the third year? Some think that there may also have been a tithe just for the Feasts, the person attending taking a tithe out and using it to rejoice before the Lord. There is Jewish writing from the days of Yeshua to that effect. Be that as it may, I’ll start with what we know and present what was the tithe in ancient Israel. Then I’ll share how the tithe carries over for us today, who believe in Yeshua as the Anointed One of Israel—the Messiah.

The agricultural and animal tithe could be brought three times a year to the Temple in Jerusalem. Jerusalem was the place where Yahveh chose to dwell (after the Tent of Meeting).<sup>1</sup> The three times corresponded to the three major Feasts of Yahveh, which He commanded all (adult) males to attend:

Deut. 16:16-17: ‘Three times in a year all your males must appear before Yahveh your God in the place which He chooses: at the Feast of Unleavened Bread and at the Feast of Weeks and at the Feast of Tabernacles. *And they must not appear before Yahveh empty-handed.* Every man *shall give as he is able*, according to the blessing of Yahveh your God which He has given you.’ (See also Ex. 23:14, 17; 34:23-24)

The phrase, ‘not to appear before Yahveh empty-handed’, refers to the tithe for that season. The spring, the summer, and the autumn harvests corresponded to the three great Feasts of Israel. Another text speaks of the tithe being brought to the place where Yahveh would dwell, and that it would be at the time of the Feasts:

Deut. 12:10-12: ‘When you cross the Jordan and live in the Land which Yahveh your God is giving you to inherit, and He gives you rest from all your enemies around you so that you live in security, then it shall come about that the place in which Yahveh your God will choose for His Name to dwell, there you must bring all that I command you: your burnt offerings and your sacrifices, your tithes<sup>2</sup> and the contribution of your hand, and all your choice votive offerings which you will vow to Yahveh. And you must rejoice before Yahveh your God; you and your sons and daughters, your male and female servants, and the Levite who is within your gates, since he has no portion or inheritance with you.’

---

<sup>1</sup> The Tent of Meeting lasted from the days of Moses in the Wilderness to the time of King Solomon, about 450 years.

<sup>2</sup> The word ‘tithes’ doesn’t necessarily mean two or more full 10% tithes, but the tithe or ten percent of the grain and the tithe of the wine, etc.

The Hebrews being commanded to ‘rejoice before Yahveh’ means that it was for one of the major Feasts, when all Israel had to appear before Yahveh. Israel was to tithe<sup>3</sup> (to give ten percent of all their agricultural and animal increase) to the Levites. They were the ones that served Yahveh full time, and in a sense, ‘shielded’ Israel from the holiness of Yahveh so that He did not destroy them:

Num. 18:22-32: ‘The Sons of Israel shall not come near the Tent of Meeting (Tabernacle), again or they will bear sin and die. Only the Levites shall perform the service of the Tent of Meeting, and they shall bear their iniquity. It shall be a perpetual statute throughout your generations, and among the Sons of Israel they shall have no inheritance.’

‘For the tithe of the Sons of Israel, which they offer as an offering to Yahveh, I have given to the Levites for an inheritance. Therefore I have said concerning them, ‘They shall have no inheritance among the Sons of Israel.’ Then Yahveh spoke to Moses, saying, ‘Moreover, you shall speak to the Levites and say to them,’

‘When you take from the Sons of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to Yahveh, a tithe of the tithe. Your offering shall be reckoned to you as the grain from the threshing floor or the full produce from the wine vat. So you shall also present an offering to Yahveh from your tithes which you receive from the Sons of Israel and from it you shall give Yahveh’s offering to Aaron the priest. Out of all your gifts you shall present every offering due to Yahveh, from all the best of them, the sacred part from them.’

‘You shall say to them, ‘When you have offered from it the best of it, then the rest shall be reckoned to the Levites as the product of the threshing floor and as the product of the wine vat. You may eat it anywhere, you and your households for it is your compensation in return for your service in the Tent of Meeting. You will bear no sin by reason of it when you have offered the best of it. But you shall not profane the sacred gifts of the Sons of Israel or you will die.’

The tithe was for the Levites who didn’t share in the inheritance of the Land of Israel, as did all the other Tribes. They were full time servants of the Lord and the giving of the tithe to them by all the Tribes was the way that Yahveh provided for His full time servants. Their lives were fully devoted to serving Him. The Levites would then take the best of their gifts, the tithes that they had received from Israel, and give a tithe to Aaron and his sons. Aaron and his family were the only ones from Tribe of Levi who could sacrifice. They were the actual priests.

The tither, taking not only his tithe, but also his free will offerings, went up to Jerusalem and rejoiced with his brothers, in gratitude for all that Yahveh had done for him. God had set him free from Egyptian slavery, given him his own land, and blessed him with food in abundance. Everything was due to Yahveh’s gracious actions toward him and the tither was acknowledging his gratefulness to God by returning a portion of it to those whom God had chosen to minister in the Tabernacle and later the Temple.

---

<sup>3</sup> The Hebrew word for ‘tithe’ literally means 10%.

# THE HONOR OF THE TITHE

The tithe was established by God for those who gave their lives in His service. Their inheritance, unlike the rest of the Sons of Israel, was Yahveh Himself. The tithe was a reflection of that:

Num. 18:20-21: “Then Yahveh said to Aaron, ‘You shall have no inheritance in their Land, nor own any portion among them. *I am your portion and your inheritance* among the Sons of Israel. To the Sons of Levi, behold! I have given *all the tithe in Israel for an inheritance*, in return for their service, which they perform, the service of the Tent of Meeting.’”

To give us an idea of how much honor Yahveh bestowed upon the Levites and the Aaronites through the tithe, I’ve calculated in monetary terms (vs. agricultural and animal), how it would have looked in the Wilderness under Moses. At that time, there were 603,550 men over the age of 20, fit for war (Num. 1:2-3; 46) who would be able to give a tithe to the Levites.

The Levites, the men between the ages of 30 and 50, who would be ministering in the Tent, were numbered at 8,580 (Num. 4:47-48). They were the ‘helpers’ or servants to the Aaronic priests (Num. 8:19). When the Tabernacle was moved from one place to another, the Levites would disassemble it and carry it to the next place, and set it up again. Only the Aaronic priests could sacrifice (Lev. 8-10; Num. 16, etc.). The Levites would give a tithe, the best tenth of what they had received from Israel, to Aaron and his two sons, Eliezar and Itamar.

If we give a salary of just \$10,000 to every Israeli man able to tithe, then every Israeli man would give \$1,000 a year as his tithe. This meant that every Levite would receive slightly more than 70 tithes. Each Levite would get \$70,343.82 ( $603,550 \div 8,580 = 70.34382$ ). The Levite would receive more than *seven* times the amount that the average Israeli made for the year (\$70,343.82).

The Levites in turn, tithed to the Aaronites. Each Aaronite would receive more than twenty million dollars each (\$20,118,326.80), because each Levite would give a tenth of their \$70,343.82 to them. This meant that each Levite gave \$7,034.38. As there were 8,580 Levites, and only three Aaronites, it meant that each Aaronite got 286 times the amount that the average Israeli made ( $8,580 \text{ Levites} \div 3 \text{ Aaronites} = 2,860$  tithes of \$7,034.38 each).

As much as the money is, and it’s an incredible sum, the issue isn’t money, or cattle or grain, etc. The tithe reflected the honor that Yahveh had given to the Levites and Aaronites who had given up their life and their interest in this world, to serve Yahveh full time. This reminded me of what Yeshua said about what His followers would receive if they left all to follow Him:

“Peter said, ‘Behold, we have left our own homes and followed You.’ And He said to them, ‘Truly I say to you, there is no one who has left house or wife or brothers or parents or children, for the sake of the Kingdom of God, who will not receive many times as much at this time and in the age to come, eternal life.’” (Luke 18:28-30)

In their discussion of the tithe, *The International Standard Bible Encyclopedia*, offers some important understanding concerning the tither, the priests and the Lord:

“By giving the tithe the Israelites were declaring solemnly that they were giving a portion back to the Lord who had prospered them (cf. Dt. 26:10-15). By giving the tithe they also recognized the validity of the priests’ and Levites’ role as God’s representatives and acknowledged their right to receive support for the spiritual service they performed on the people’s behalf. The tithe ritual afforded the Israelites an opportunity to remember Yah-

weh's blessings as He had remembered them, and to imitate God's care for slaves, the poor, orphans, and widows. The tithe demanded that the Israelites serve their God at a significant cost to themselves. In this amazing system of tithing, Israel's economics became a channel for expressing love to God and love to neighbors, the heart of the Torah (De. 6:4-9; Lev. 19;18). Deuteronomy explicitly makes paramount the joy and fellowship of presenting the tithe in a family context (Dt. 14:26)...tithing helped to set Israel apart as Yahweh's people and His alone, a people holy to Him (Dt. 14:22-29").<sup>4</sup>

Interesting enough, the tithe was not all that the priests, the Sons of Aaron, would receive. As much as their tithe would be, it would only form a part of their 'salary.' They were also given of the sacrifices (Lev. 6:26, 29; 7:6-14, 32-34; 27:26; Num. 18:8-14, 17, 19), and the first-fruits of fruit, grain and wine, etc., (of which there was no set percentage as to how much a person could designate as 'first fruits' to Yahveh; Num. 18:12-13). They were also given the half-shekel of silver for the redemption of every first-born son among Israel (Num. 18:16; 3:44-48; Ex. 13:11-13, 15), and the firstborn of every animal (Lev. 27:26; Num. 18:15; Deut. 12:6; Ex. 13:11, 16). All this on top of their tithe. In other words, the tithe wasn't the ceiling, it was the floor. Israel would give more than a tithe, but never less.

## *A Feast Tithe?*

The possibility of a Feast tithe existing is founded upon some verses in one section of Torah that speaks of the tither *eating of his own tithe* (Deut. 14:23-26). Because of this, many think that it couldn't have been the Levitical tithe, as that was holy to Yahveh and it was only supposed to be for the Levites (Num. 18:22-32):

Deut. 14:22: 'You must surely tithe all the produce from what you sow, which comes out of the field every year.'

Deut. 14:23: 'You must eat in the presence of Yahveh your God, at the place where He chooses to establish His Name; the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear Yahveh your God always.'

Deut. 14:24-25: 'If the distance is so great for you that you are not able to bring the tithe, since the place where Yahveh your God chooses to set His Name is too far away from you when Yahveh your God blesses you, then you shall exchange it for money, and bind the money in your hand and go to the place which Yahveh your God chooses.'

Deut. 14:26: '*You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires. And there you shall eat in the presence of Yahveh your God and rejoice; you and your household.*'

Deut. 14:27: '...you must not neglect the Levite who is in your town, for he has no portion or inheritance among you.'

It's easy to see how some think that this section points to another tithe, after the first one (the Levitical tithe). It's called the Feast Tithe. This would mean that there were two full tithes every year. One for the Levites and one for the tither for the Feasts. One problem with this is that a tithe designated for a seven

---

<sup>4</sup> Geoffrey W. Bromiley, General Editor, Everett F. Harrison, Roland K. Harrison and William Sanford LaSor, Associate Editors, *The International Standard Bible Encyclopedia*, vol. four (Grand Rapids, MI: William B. Eerdmans Publishing Company, 1979), p. 863, under 'Theological Implications.'

day feast (Passover-Unleavened Bread), a one day celebration (Pentecost), or an eight day festival (Tabernacles), would be too much to consume in the time allotted, and also, God begins this section with, ‘You must surely tithe,’ so we’re not speaking of the tither just saving up enough to cover the Feasts. It must be a tenth of his increase just for the feast/s.

The word ‘tithes’ means to give 10% (not to save 10% for oneself). Davidson says it means, ‘to give the tenth part, pay tithes.’<sup>5</sup> Ronald Allen states that, ‘the verb ‘to tithe’ is used in only five passages in the OT:’

1. Gen 28:22, in Jacob’s vow to God at Bethel;
2. Deut 14:22, in god’s command to tithe agricultural produce annually;
3. Deut 26:12, in the tithe of the third year, designated for the Levite and the poor;
4. 1 Sam 8:15, 17, in Samuel’s warning of the taxation policies likely to be established with the coming of kinship, and
5. Neh 10:37-38...In four of these passages, tithing is described as an act of worship to God.<sup>6</sup>

It would seem strange that God would require the tither to tithe to himself, even for the Feasts. This is especially true with the tithe being seen as an act of worship. Worship is what one gives to God, not to self.

Another problem with the ‘Feast tithe’ is that there doesn’t seem to be any foundation to lead us to believe that it was a Feast tithe for the common Israeli. It just speaks of the tithe and then describes what the tither could do if the distance were too long, and of his partaking of the tithe. There is no mention anywhere in Scripture that there is a Feast tithe, distinct and separate from the Levitical tithe.

That there was a Feast tithe in the time of Yeshua is well attested to by Jewish writings. In *ISBE*’s ‘Critical Issues’ section on the tithe, they speak of both a Feast tithe, and of course, the tithe for the poor and the widow, etc: “Jewish tradition, and some more recent studies (e.g. Landrell, p. 36), have identified two or three different tithes in these passages.”

1. “A first tithe consisted of the tithe to the Levites (Nu. 18; Dt. 14:27); of this, one-tenth was passed on to the priests or to the house of God.
2. A second tithe...was set apart and eaten by the household, presumably in Jerusalem (Dt. 14:22-26; cf. Mish. Maaser sheni ii.
  1. Those living far from Jerusalem could change the tithe of the land into money, but they then had to add one-fifth to its price (Lev. 27:30f.); food, drink, or oil could be purchased with the money. According to Mish. Zebahim v. 8, the cattle tithe belonged to this tithe and had to be used in Jerusalem. Landrell refers to this second tithe as the tithe for the sacred celebration.
3. The third tithe, according to Jewish tradition (Josephus Ant. iv. 8. 22 (240-43; cf. also Landrell), was the tithe for the poor (Dt. 14:28f.), which occurred only in the third year...Many believe that the third-year tithe replaced the second tithe every third year.”<sup>7</sup>

Some believe that when the third year came around, the tithe to the poor, this tithe replaced the Feast tithe. Until January 2004 I used to think that Moses was referring to three tithes, and that in the third year

---

<sup>5</sup> Benjamin Davidson, *The Analytical Hebrew and Chaldee Lexicon* (Grand Rapids, Michigan: Zondervan Publishing House, 1979), p. 618.

<sup>6</sup> R. L. Harris, Editor; Gleason Archer, Jr. and Bruce Waltke, Associate Editors, *Theological Wordbook of the Old Testament*, vol. 1 (Chicago: Moody Press, 1980), p. 704. The only passage where it’s not an act of worship is in Samuele, where the prophet is speaking of the oppression that a king might do to Israel.

<sup>7</sup> Bromiley, *The International Standard Bible Encyclopedia*, vol. four, p. 863.

there would be those three tithes. In the other years there would be ‘only’ two (the Levitical and the ‘poor’ tithe), but having re-examined the Feast tithe and the third year tithe, I’ve come to seriously question the Feast tithe, and also, how the ‘poor tithe’ was put into practice. That Josephus and the Talmud speak of the three tithes, and that it was practiced in the days of Yeshua, doesn’t mean that Yeshua agreed with it, nor that Moses knew about it. More on that in a moment. We do know that Scripture speaks of a third year tithe.

## *The Third Year Tithe*

The Lord established a tithe for the poor, the widow and the orphans, and it was every third year in the seven year Sabbatical cycle, or twice every seven years:

Deut. 14:28: ‘At the end of every third year you must bring out all the tithe of your produce in that year, and shall deposit it in your town.’

Deut. 14:29: ‘The Levite, because he has no portion or inheritance among you, and the stranger, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that Yahveh your God may bless you in all the work of your hand which you do.’

The third year tithe in the seven year (Sabbatical) counting of time would be the 3rd year and the 6th year. The next year would not be the eighth year of counting, but the first year. It was a seven year cycle (1-2-~~3~~-4-5-~~6~~-7-1-2-~~3~~-4-5-~~6~~-7, etc.). This tithe would be for the poor and the widow. Yahveh commanded that it would be placed in the town or city, for them and the Levites, to come and take as they needed. It was God’s way of helping the poor in Israel, everyone contributing so that their brothers and sisters, and even the strangers (non-Israelis) were taken care of. God was showing His love to all, to and through His people Israel.

Here lies the answer to the enigma of how the Levitical and ‘poor’ tithe functioned. There was only one tithe in any given year. There was only the Levitical tithe, which would give way, in the third and sixth years, to the third year tithe. When the third year came around, note well that the Levite was included in it. Why would it be necessary for him to take from the ‘poor’ tithe, if he was already receiving his own abundant tithe? His own tithe was more than sufficient for him, unless he didn’t get his regular Levitical tithe that year. Then it would make sense that the Levite ‘was included’ in the ability to receive provision, along with the poor and the stranger.

Remember, too, that the Levites were spread out all of Israel, living in 48 cities among the 12 Tribes of Israel (Num. 35:1-7; Josh. 21:1-45). They weren’t all concentrated in Jerusalem, but dispersed among the Tribes of Israel. They could easily get what they needed from their brothers who left the third year tithe in the cities around them. In effect, for the third year tithe, the Levites would share their tithe with the poor, the widow, the orphans, the strangers, and anyone else in need.

As for the so called Feast tithe, a strong possibility exists that this was the Levitical tithe, and that God allowed the tither to also eat of it. After the tither and his family ate of some, there would be more than enough left over for the Levites for them to use until the next Feast, and all the Levites would be in Jerusalem (after David conquered it), and receive their share of food for the feast and enough to take home with them. This would solve the problem of there being a ‘separate’ Feast tithe.

There seems to be only one tithe in Israel in any given year. Every third and sixth year of the seven year Sabbatical cycle would mean that the Levites shared their tithes with those in need. The tithe for the sixth year must have been super-abundant as it would also have to take care of provision for the seventh year

too, as the Land was not to be cultivated. It was not to be sown nor harvested, but whatever came up on its own, was to be eaten:

Lev. 25:3-6: ‘Six years you shall sow your field, and six years you shall prune your vineyard and gather in its crop but during the seventh year the Land shall have a Sabbath rest, a Sabbath to Yahveh. You must not sow your field nor prune your vineyard. Your harvest’s after-growth you must not reap and your grapes of untrimmed vines you must not gather. The Land shall have a Sabbatical year. All of you shall have the Sabbath products of the Land for food; yourself, and your male and female slaves, and your hired man and your foreign resident, those who live as aliens with you.’

Lev. 25:18: “You must observe My statutes and keep My judgments, so as to carry them out, that you may live securely on the Land. Then the Land will yield its produce, so that you can eat your fill and live securely on it. But if you say, ‘What are we going to eat on the seventh year if we do not sow or gather in our crops?’, then I will so order My blessing for you in the sixth year that it will bring forth the crop for three years. When you are sowing the eighth year, you can still eat old things from the crop, eating the old until the ninth year when its crop comes in.”

Yahveh would take care of Israel, providing all their needs for them, as they obeyed His Word. This was Yahveh’s provision for His priests and all the people who dwelt in the Promised Land.

Everything that Israel received they got from Yahveh. The tithe was an acknowledgment of this. Not only was the tithe Yahveh’s, but all that they had, even their very existence as a free people in their own Land, they owed to Yahveh. It was out of this gratitude that the Israelis tithed and gave offerings. God had blessed them abundantly, and they in turn were blessing others. They were imitating their God in this most vital area of loving others: giving them food for living.

## TITHING FOR TODAY

The tithe has not ceased. Even though today there is no Temple nor priesthood performing sacrifice, the law of the tithe is still with us. The tithe was seen before Moses, in both Abraham (Gen. 14:20), and Jacob (Gen. 28:22), and so it has a solid theological basis for today, as well as being part of Mosaic Law toward the Levites and Sons of Aaron. The tithe (i.e. tenth) in the Mosaic Covenant was not the ceiling of what one could give—it was the mandatory *floor*. In Acts 4:32-35 we see how the Holy Spirit led believers, in terms of giving—financially helping those in the Kingdom of Yeshua:

*‘And the congregation of those who believed were of one heart and soul, and not one of them claimed that anything belonging to him was his own, but all things were common property to them. With great power the Apostles were giving testimony to the resurrection of the Lord Yeshua, and abundant grace was upon them all. For there was not a needy person among them. For all who were owners of land or houses would sell them and bring the proceeds of the sales and lay them at the Apostles’ feet, and they would be distributed to each as any had need.’ (Acts 4:32-35; cf. 2:44-47)*

With the Congregation of Jewish believers in Jerusalem, the tithe was left behind in the dust! They sold *all* they had (cf. Mark 10:21) and gave it to the the Apostles, who distributed to all those who had a need (Acts 6:1-6). *This* is the Spirit of Yeshua. This was the spirit of thanksgiving and gratefulness to God for what He had done for them in providing eternal life through His Son. Of course, they didn’t stop tithing to the Temple priests because they walked out their faith in Yeshua through all the laws and rules of Moses

that applied to them, and tithing was one of them.<sup>8</sup> Therefore, there's really no question or uncertainty about the tithe. The question is how much is one holding back and using for himself versus how much he is giving to others? Are there not brothers and sisters still in need? James (Yakov), the half-brother of Yeshua, said:

“What use is it, my brethren, if someone says he has faith, but he has no works? Can that faith save him? If a brother or sister is without clothing and in need of daily food, and one of you says to them, ‘Go in peace, be warmed and be filled,’ and yet you do not give them what is necessary for their body, what use is that?! Even so, faith, if it has no works, is dead, being by itself.” (James 2:14)

The tithe is only the beginning. There are many people in need. The heart and the Spirit of Yeshua must lead us as to how we are to distribute the goods and the finances that our God has given into our hand. May Yeshua forgive us and teach us to become better stewards of all His things that He has entrusted to us.

Today, the tithe should primarily go to those who are ‘Levites’ in His Kingdom. In other words, those who believe in Yeshua and have been called by Him into full time ministry and who have no other source of income. These would be those who are fully committed to the Lord and have given up their secular life to minister full time, as the Levites did (cf. 1st Cor. 9:11-14) *and who trust in Yeshua for their sustenance*. Of course, the poor, the widow, the orphan, and even the stranger are eligible candidates for your tithe (and offerings). It needn't be given to the church, but used in your own neighborhood and/or halfway around the world, as God directs you.

Also, the tithe was the salary of the Levites (and the sons of Aaron who were given a tithe of the Levite's tithe; Num. 18:22-32). It was not for the ‘building fund,’ nor for the church's electric bill, or church maintenance or even missions, etc. Following what God did for the Levites, the tithe should go directly to the pastors and other full time ministers for their personal use; preferably ministers who don't receive a weekly pay check from the church, but who, in faith and trust, depend upon God to supply their needs through His people.

The tithe should go to the people or place where Yeshua directs it, as He is our Head and our High Priest. When the Temple is rebuilt and Yeshua reigns as Prince of Israel for a thousand years (Ezk. 40-48; Rev. 20:4, 6), the tithe of Moses will come back into effect for those who minister at the Temple. Until then, one should tithe and give offerings where Yeshua directs. This could be one's church, or someone's full time ministry, or it could be split and divided among a number of people of God and the poor, etc., as the Lord leads.

An example of this concept, of giving the tithe (and offerings) to those ministering in the name of the Lord, even when the Levitical Priesthood was in place, is found in the days of Elisha, who like Elijah before him, ministered in the idolatrous northern kingdom of Israel. The Levitical Priests had left the kingdom a hundred years earlier when Jeroboam set up his idol calves at Dan and Bethel. In 2nd Kings 4:42, an Israeli comes to Elisha *and gives him his first fruits*, and Elisha shares it with his brethren, the one hundred prophets, but those first fruits should only have gone to the Levitical Priests. (The offering wasn't enough to feed all the prophets, but Elisha commanded that it be given to the men anyway, and the Lord *multiplied* it so that there was food left over, which pictures the feeding of the five thousand men by Yeshua Himself, not counting the women and children who were there that day, as that's the way the Bible counts (John 6:12-13).<sup>9</sup> This miracle of the loaves by Elisha was God's confirmation that the man's

---

<sup>8</sup> For why Mosaic Law was still in effect for the Apostles and everyone else, see [Have You Ever Wondered?](#), [The Feasts of Israel and the Church](#), [Why Sunday?](#), [Law 102](#), and [Grace, Holiness and the Pharisaic Church](#).

<sup>9</sup> Only men are counted, but not women when Yeshua multiplied the bread and fish (e.g. Mt. 14:21; Lk. 9:14; Jn.



gift was appropriate, even though Torah says first fruits should only go to the priests. The *Commentary on the Old Testament* states that the purpose of Elisha's miracle was to display the compassion of God for His non-Levitical ministers:

“The object, therefore, in communicating this account is not to relate another miracle of Elisha, but to show *how the Lord cared for His servants*, and assigned to them that which had been appropriated in the law to the Levitical priests, who were to receive, according to Deut. 18:4-5, and Num. 18:13, the first-fruits of corn, new wine, and oil.”<sup>10</sup>

Another picture of tithing to full time ministers is seen in the story of Melchizedek. He pictures Yeshua as our High Priest and King of Jerusalem (Gen. 14:17-20; Heb. 7:1-10). Melchizedek received the tithe from Father Abraham, which parallels Yeshua receiving the tithe from Israel (The Seed of Abraham—Jewish and Gentile believers). Therefore, Yeshua's Body should tithe to their Head, via His ministers who are dependent upon the tithe, or to whomever or wherever the Lord leads you.

There are some who say that the tithe was only in food (crops) and/or cattle or sheep, and so, today, when most make a living and get paid in cash (check), biblical tithing can't be done, but this position evaporates when we consider *Abraham's tithe* to Melchizedek (Gen. 14:20; cf. Heb. 7:2). Yes, there must have been food, cattle and sheep, etc., taken from the spoils, but there must have also been silver and gold because invading armies would have that with them as well as clothes and weapons,<sup>11</sup> and of course, they would take all the spoils from their vanquished. Also, one's job gives him money with which he buys those very things that the ancient Israeli tithed on (grain, fruit, veggies and beef, etc.). So how can one say that they don't have to tithe because they only get 'cash' and aren't farmers?

With no Temple or active Levitical Priesthood today it seems reasonable and biblically right that the tithe should be used to support those 'spiritual Levites' among us—those who labor for Messiah Yeshua in full time ministries, trusting Him for their needs.

The tithe is very powerful for the tither. It allows him to prove to himself that he really *trusts* in Yeshua, and is thankful to Him for all that He has given to him and done for him. It's one thing to sing praise to Yeshua and say, 'I believe!' It's quite another to give money away, in the form of a tithe and offering, to God's full time ministers and those in need. By doing that the believer is *confirming to himself* that he truly trusts in Yeshua and is thankful to Him for all that God has done for him. It's the only thing in the

---

6:10). All three speak of the feeding of the 5,000, noting that they are men, and of course, women and children were there; see also Mt. 15:36; Acts 4:4, where it specifically speaks of men, and Acts 3:41 where it certainly is implied that it's only men. Acts 5:14, though, doesn't have 'a count,' but it literally speaks of men and women believing in Yeshua. Interestingly enough, in the Gospel accounts of Yeshua and the Passover there aren't any women observing it with Him—just the 12 men. Yet, Scripture specifically speaks of women ministering to Him (financially, etc.) and they came with Him to Jerusalem at the time of the Passover (Mk. 15:40-41; Mk. 15:41). There were 12 male Apostles, but no women apostles. Scripture gives us the names of Mary's sons, but not her daughters (Yeshua, James, Joses, Simon and Judah; Mt. 13:55-56; cf. Mk. 6:3). Some might say that this line of thinking is archaic and denigrates women, but what Yeshua said to Peter seems an appropriate answer to them: 'You're not thinking as God thinks, but as Man thinks' (Mt. 16:23).

<sup>10</sup> C. F. Keil and Delitzsch F., *Commentary on the Old Testament* (Accordance electronic edition, 10 vols.; Peabody: Hendrickson Publishers, 1996), n.p.

<sup>11</sup> See 2nd Kings 7:1-8f., where v. 8 speaks of the four lepers finding silver, gold (i.e. money) and clothing among the spoils that the Army of Syria had left behind in their haste to flee. See also 2nd Kgs. 12:16 where money, no doubt silver or gold, was given to the priests from the sacrifices of the animals, and 2nd Kgs. 22:3-7, where money was taken up in the Temple treasury. Also 1st Cor. 9:1-14 where the Apostle Paul teaches the Corinthians about giving and receiving, him having taught them of spiritual things and saying that they should have helped him with natural things (money and food, no doubt), and of course, Dt. 14:22-26.

natural that confirms to the believer, on a continually recurring basis, that he truly *trusts* in God.

God provides for those whom He has called into full time service through tithes and offerings, and this is why there is so much emphasis on the tithe and why God says that this is how His people rob Him, through failing to tithe and give offerings (Mal. 3:8). If God's people fail to tithe then the minister who trusts in God to provide for him is tempted to pick up a secular job to provide for his family and himself. Those who fall to that temptation are no longer able to attend solely to His Work. It's a tactic of the enemy, using the carnality of believers. Believers should honor the Lord through tithes and offerings and allow the Kingdom of God to grow in this world of darkness.<sup>12</sup>

## Coaxing Carnality

I remember sitting in a United Methodist church on a Sunday morning in 1982 as the tithes and offering baskets were being passed around. The minister said that if you couldn't give 10%, then give 4% or 2%. Start where you could, he told the people. He was speaking to their carnality; coaxing them to give something instead of nothing, but you cannot coax carnality. You must pierce it through with the Word of God and let the person decide if he wants to obey God or their selfish flesh.

As you begin to set aside your tithe and offerings, ask Yeshua where He wants you to place it. As you get more involved with the giving of your tithe and offering, your heart will yearn to give more because your heart will be touched by those you give to, and your eyes will be opened to more of the needs of people, which is the heart of our Savior.

“Even so, the Lord has commanded that those who preach the Gospel should live from the Gospel.” (1st Cor. 9:14)

“Now Yeshua sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then one poor widow came and threw in two mites, which make a quadrans. So He called His disciples to Himself and said to them, ‘Assuredly, I say to you that this poor widow *has put in more than all those who have given to the treasury*, for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood.’” (Mark 12:41-44)

“Blessed is he who considers the poor. Yahveh will deliver him in time of trouble.” (Psalms 41:1)<sup>13</sup>

---

<sup>12</sup> I am indebted to Shawn Wilson for the main thrust of this paragraph.

<sup>13</sup> Revised on Saturday, August 19, 2023.