

# Tithing: Second Tithe

by Martin G. Collins

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God has ordained that His people keep His seven annual holy days and that they celebrate the Feast of Tabernacles in temporary dwellings at a place He chooses. Members can incur hefty expenses in fulfilling God's command. Nevertheless, being wise and merciful, God blesses and provides for those who obey Him in what He requires. He provides for our financial needs at the feasts by having us set aside a second tenth of our increase so that we may enjoy joyous and abundant feasts with our families.

The second tithe, saved by the individual each year, is an additional tithe of our incomes. Unlike the use of first tithe, however, God designates second tithe for *personal* use during His festivals so that we observe them properly. This Bible study will examine the second or "festival tithe."

1. Where is biblical proof for a second tithe? Deuteronomy 12:5-6, 11, 17; 14:22-25; compare Numbers 18:21-24.

**Comments:** Moses addresses Deuteronomy 12 to Israel on the east side of the Jordan River. He tells them that, instead of having altars and high places throughout the country, they should bring their required and free-will offerings, other sacrifices, firstlings, and tithes (plural in verses 6, 11) to the place where God put His name. There, the people were to eat before Him.

The second tithe here is in addition to the tithe commanded in Numbers 18. It was to be eaten by the individual Israelite, but not at home ("not . . . within your gates," Deuteronomy 12:17). This tithe was not to come out of the first tithe, because the latter was the Levites' inheritance. The Levites lived off the first tithe in all their cities throughout the year. Therefore, the first tithe that they normally lived on cannot have been the second tithe that God forbids all to eat in their homes. The Bible nowhere states that the Levite had to bring a special tithe to eat at the feasts. The people were to bring it. Verse 18 specifically states that the Levite should also eat of the second tithe where the Lord chose to place His name.

In Deuteronomy 12:11, the plural usage shows that Moses distinctly refers to more than one tithe. Deuteronomy 14:23 uses "tithe" in the singular because the passage describes only the specific tithe that we are to consume where God places His name.

2. What is the purpose of the second tithe? Deuteronomy 12:11-14, 17-18; 14:26; 16:15; Proverbs 3:9.

**Comments:** The Israelite set aside the second tithe throughout the year and consumed it at the annual holy festivals of God for whatever his heart desired. This means that he spent the tithe on things that enhanced his glorifying of God or added joy to the feast.

The same applies to our use of second tithe today. Unlike the use of first tithe, the individual who saves second tithe should use it. God wants His people to enjoy the physical abundance He provides at the feasts as they worship Him and learn to reverence

and fear Him in ways that please Him. Because of His blessing, many can also help others observe the feasts.

**3.** What principles support the "tithe of the second tithe"? Proverbs 11:24-25; Romans 13:1-7; II Corinthians 9:1-15; 10:7-8.

**Comments:** The ministry of God's church must use wisdom in addressing the needs of the church. It has been deemed wise to request help—a tithe of the second tithe—in paying certain festival expenses in advance so that additional responsibilities do not hamper ministers or brethren during the Feast. This tithe of the tithe—not an additional tithe beyond the three commanded in God's Word—is a tenth of the second tithe set aside by the individual and sent to the church office to help the needy to attend the Feast and to cover festival expenses (meeting space, flowers, sound system, brochures, family day, etc.). The collection of these funds is not a command from God, but a request from the ministry. The same giving attitude is necessary for this festival contribution as with any other.

**4.** Is it wrong to borrow from God's tithes? How have some stolen from God? Exodus 20:15; Psalm 37:21; Genesis 3:1-19; Malachi 3:7-12; I Timothy 5:8.

**Comments:** Because tithing is giving back to God a tenth of our income, the tithe is not ours but God's. "Borrowing" from any of God's tithes is stealing from Him what is His. There are curses for stealing from God. In the Garden of Eden, God reserved just one tree for Himself, and specifically told Adam and Eve not to eat of it. But Satan convinced them that this tree was also theirs to use. When they took the fruit of that forbidden tree, they sinned by stealing from God and suffered the consequences. We likewise must acknowledge God's prior claim to the tithes that He requires us to give to Him. We must use His tithes according to His specific instructions.

In His infinite love, God has given us the means to worship Him and rejoice with His people at a place He has chosen. Who would want to miss such a wonderful blessing and opportunity to draw closer to God?