

# Tithing: Third Tithe

by Martin G. Collins

*Forerunner*, "Bible Study," February 2002

Previously, we have seen the instructions in God's Word for the financing of the work of God, His church, and the funding of our attendance at God's annual festivals (primarily the Feast of Tabernacles). In God's generous financial system, He also provides care for the needy. Jesus acknowledges that conditions would always exist that would cause some people to be occasionally or even perpetually poor and in need (John 12:8).

Some financial needs come from tragedies such as the death of a spouse or parents, or from unemployment or health problems. Personal crisis or disaster may strike because of war, fire, earthquakes, tornados, or hurricanes. Some have talents that lie in areas that society does not recompense sufficiently for them to meet all their living expenses. This Bible study will explain the tithe to care for the poor and needy, third tithe.

1. How are the needy treated under God's financial system? Deuteronomy 14:28-29; 26:12-15; Galatians 2:10; I Timothy 5:3.

**Comments :** In ancient Israel, God instructed His people to set aside a special tithe to assist those in need: orphans, widows, strangers, and Levites. Today, God's church meets its Christian duty toward its needy brethren similarly, through a third tithe fund. God's apostles teach that Christians have an obligation to help others who are truly in need. The commandments of God concerning the responsibility of those more blessed to help those truly in need continue into the New Testament era.

2. How is the third tithe determined? When and to whom is it given? Deuteronomy 14:28 through 15:11; 26:12.

**Comments :** The third tithe is an additional tithe, entirely separate from the first tithe that supports God's work of preaching the gospel and the second tithe that enables church members to attend the feasts. Like first tithe, second tithe is paid yearly. Just as the law of canceling debts is based on a cycle of seven years, the third tithe is paid only on the increase earned during the third and sixth years of a seven-year cycle. Since Christians are not spiritual Israelites (Galatians 3:29; 6:16) until converted and baptized, they do not save this third tithe until the third year after their baptism. Most members of the church count their third-tithe years from either the Passover or the Feast of Tabernacles closer to the date of their baptism.

3. What does God think of those who neglect the poor, widows, and orphans? Isaiah 1:23-25; Jeremiah 5:28-29; 7:3-7; Malachi 3:5; James 4:17; Proverbs 3:27-28; I Timothy 5:8.

**Comments :** This world's leaders have written a long record of neglect of those in need. Isaiah tells us their greed causes them to give favor to the wealthy, who can fill their pockets. The widow and the fatherless stand in a special relation of nearness to God,

who is "a father of the fatherless, a defender of widows" (Psalm 68:5). To neglect or take advantage of them greatly angers God. Wisdom and understanding dictate that we should not withhold from them or delay giving to them when we can help them now.

4. What does God promise for the generous? Proverbs 3:9-10; 11:24-28; Matthew 6:19-21; Luke 6:38; Galatians 6:7-10.

**Comments :** By paying to God what we owe Him (that is, His tithes), He rewards us with blessings. Christians often find their third tithe years to be abundant with all types of blessings and invaluable lessons learned. These are not always material blessings, however. Storing up spiritual treasures in heaven is far more important than physical prosperity. God does not promise to make us wealthy but that our relationship with Him will prosper. Such eternal blessings are far greater than any temporary physical blessings we could receive.

5. What is the church's responsibility to the needy? Leviticus 19:9-10; Isaiah 58:7; Matthew 25:35-40; Galatians 2:9-10.

**Comments :** The church should indeed care for its needy members. Members of the church have an important responsibility to contribute to this benevolent fund so that the biblical command to care for the needy may be satisfied. In some cases, the individual can give his third tithe directly to a needy relative. A widowed mother, sister, or daughter, for example, may qualify under the guidelines set out in Deuteronomy 14 and 26. Orphans in a similar category would also qualify. However, since ministers are usually more aware of those truly in need, third tithe is frequently more effectively distributed to the needy in the church by the ministry.

Jesus says in Matthew 10:29-31: "Are not two sparrows sold for a copper coin? And not one of them falls to the ground apart from your Father's will. But the very hairs of your head are all numbered. Do not fear therefore; you are of more value than many sparrows." God's requirement to give back to Him a third tithe of our increase for the care of the needy shows the lovingkindness He feels for His creation, especially those who are weak and disadvantaged.