

# Tithing: God's Financial System

by John O. Reid (1930-2016)

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Many years ago when we first came into God's church, we were very private about all the church did, and one area we did not discuss at all was tithing. My wife asked me never to mention it to her father because he was dead set against giving money to "those non-mainstream ministries" that always begged for money. God's church is not like that.

I was always faithful in paying my tithes, but it was not until years later that I really learned that God was teaching me to worship and obey Him by paying my tithes. Over the years many have been confused by this subject, so this article covers the tithes we are commanded to give, how to figure them properly and a few common questions.

In ancient Israel the sons of Levi were commanded to take tithes of the people (Numbers 18:21). Over 400 years before the Levitical priesthood was established, Abraham paid tithes to Melchizedek, priest of the Most High God (Hebrews 7:5-12). Paul shows that Abraham's descendents paid tithes through Abraham to Melchizedek. "Even Levi, who receives tithes, paid tithes through Abraham, so to speak" (verse 9).

But the Levitical priesthood passed away with the founding of God's church. Jesus Christ is now our High Priest, and because a change in the priesthood requires a change in the law (verse 12), we are to pay tithes to Him, as Abraham did when He appeared as Melchizedek. How is this done?

And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD'S. It is holy to the LORD. . . . And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD. (Leviticus 27:30, 32)

God commands His people to give a tenth of their income to God.

Numbers 18:21-24 reveals what the tithe is to be used for. "Behold, I have given the children of Levi all the tithes in Israel as an inheritance *in return for the work which they perform*, the work of the tabernacle of meeting" (verse 21). Tithes were given to Levi to do the work of God: to cover living expenses, equipment, upkeep of the tabernacle and its accouterments, etc. Today, our first tithe goes to church headquarters to do the same thing—to do God's work.

## Second Tithe

Instructions for the second tithe are found in Deuteronomy 14:22-27. Included here is the command to "truly [fully] tithe all the increase of your grain that the field produces year by year" (verse 22). This is the tithe we are to save for ourselves for use during God's Feasts throughout the year, not the same tithe that was given to the Levites.

Note here that a full tithe is to be set aside for this purpose only. Over the years some have invested their second tithe in projects that have failed; this is a wrong use of this money. It is not to be set aside as venture capital, but as money to be used to enjoy God's festivals.

Some have erroneously thought that if they saved just enough to attend the Feast, they were fulfilling God's requirement. Again, this is not correct, for God wants us to save a full tithe to "spend on whatever your heart desires . . . before the LORD your God, and you shall rejoice, you and your household" (verse 26).

Also, spending second tithe for any other purpose than for keeping the Feasts is wrong. It actually harms our relationship with our Creator. We destroy character through disobedience and fail to learn the important lessons contained in the saving and use of this second tithe.

### **Third Tithe**

Directly following the instruction concerning second tithe is the command for third tithe. "At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates" (Deuteronomy 14:28). This tithe is also not given to the Levites to do the work, but stored "within your gates." Nor is it to be set aside yearly to keep the Feasts, for this tithe is set aside "every third year."

The purpose for this third tithe is found in verse 29: "And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do." Third tithe is God's welfare plan for the fatherless, widows, unemployed and the truly needy.

After faithfully completing our third tithe year, we are entitled to ask God for a blessing upon His people (Deuteronomy 26:12-15).

Normally, third tithe is counted from the Passover or the Feast of Tabernacles closest to the individual's date of baptism. In the case of a single woman who marries, she then assumes her husband's tithing cycle.

Third tithe is paid in the third and sixth years of a seven-year cycle. God gives us the seventh year as a year of release, or sabbatical, then we begin another seven-year cycle in the eighth year.

### **What Is Tithable?**

God's Word reveals we are to tithe on the increase (profit) we receive as a result of our productive effort (Leviticus 27:30-33; Deuteronomy 14:22). Therefore, a person working for wages—the vast majority of us—would tithe one tenth of the total amount of his pay *before* income tax, Social Security or other deductions are removed. Other tithable income would include capital gains from investments, dividends from stock and interest from bank accounts. The value of products used out of the garden or field should be included in figuring total income also (Matthew 23:23).

Income that is not tithable include Social Security benefits, welfare, gifts, unemployment or disability compensation and loans that must be repaid. A general rule of thumb is that *any income not earned is not tithable*.

A farmer or person in business for himself should tithe on the income from his crops or business *after operating expenses but before deducting personal living expenses or taxes*.

## Common Questions

***If I withhold paying tithes until I make out my income tax returns, can I then pay tithes on my net?***

No. If we tithed that way, we would not be tithing on our gross income. Knowing human nature, we might arrange for a very small taxable income.

***Can I buy my family and friends gifts with my second tithe?*** The principle to remember regarding the use of second tithe is that it is to help us rejoice before God during His festivals. Money remaining after all festival expenses are covered is discretionary, but the primary use of a gift should be for one's enjoyment at the Feast.

Obviously, using second tithe to pay the down payment on a new car would be wrong, but buying one's mate a new dress or suit to wear to church services at the Feast would be appropriate. An interesting observation about the instruction on the use of second tithe is that Deuteronomy 14 mentions consumable items such as food and drink, not durable goods.

***Can I use second tithe on holy days other than the Feast of Tabernacles?*** Of course! But be mindful of the costs of attending the fall festival and budget carefully.

***What should I do with any second tithe I have left over after the Feast of Tabernacles?*** If one has this "problem," a few avenues are open. Sending it to the church as an offering is fine; but if one designates the money as "excess second tithe," the money will be allocated to help those who would otherwise be unable to attend the Feast the next year.

***Can I pay my third tithe one third every year?*** God wants us to plan for our third tithe year and to have faith that He will bring us through it. Paying a third each year is not what God tells us to do and would be wrong. He simply says "every third year," which although it sets us up for a test of faith, He promises to bring us through.

***Can I give my third tithe directly to someone in need rather than sending it into the church?*** Yes. The church, however, often hears of needs not generally known by others, and thus acts as an agent for the brethren in supplying those needs. In coordinating the distribution of third tithe, the church tries to ensure fair and impartial help to the needy. All funds sent to the church marked "third tithe" are specifically allocated to the biblical use of the third tithe. They cannot and will not be used for any other purpose than helping the truly needy.

Sometimes there are special circumstances that need to be considered. Please seek counsel if an unusual tithing situation arises.

It takes faith and planning to pay tithes. Upon first coming into the church, I wrote my tithe check first, ran it to the mail box and then paid the rest of my bills. At least that way I knew God would get the share of His blessing He asks for.

All of God's tithes reflect His great love for us as individuals and collectively as a church. The world will not admit that God owns everything (Haggai 2:8) and that He gives us all that we have (I Corinthians 4:7). He asks only for a small amount in return for our benefit and our brethren's. What a wonderful financial system God has set up for everyone's good!