

The True Law of Tithing

Why Discuss It? A tithe in Hebrew means a *tenth*. Tithing in the Hebrew Scriptures was actually quite a light burden. (Deut. 14:23-29.). Its main beneficiary aside from yourself was widows and orphans. However, tradition added to it, making it *unduly* burdensome. Some interpretations within Judaism beginning in 1200 A.D. twisted Scripture to make it 20%. Now ten percent belonged to poor widows and orphans and another ten percent belonged to the rabbis. The clear meaning of a *tenth* was lost. It was cancelled by the traditions of men.

Then Christian tradition went one step further. It even has subtracted to whom God said it was mostly directed (*i.e.*, widows and orphans). Christian tradition so modified it that God's main purpose behind the tithe was eliminated altogether. Widows and orphans have 0% right to a tithe in the Christian version. Even the Jewish tradition of the tithe strongly protected the right of widows and orphans to the tithe. The Christian practice clearly contradicts Scripture. (Deut. 14:23-29.)

The True Tithe Acts 15:13-29 says Gentiles Christians are not bound to the Law of Circumcision but Acts 21:21-26 says Jewish Christians are still bound to obey the Law and its traditions. If you treat this as a principle, Jewish Christians certainly must pay *the* tithe. It might be a different question regarding non-Jewish Christians. The Law as it may vary between a Jew and Gentile who have come to Christ is beyond the scope of this discussion of tithing.¹ The true tithe of Scripture is easy: you pay in a three year cycle. The first two years, you bring it to the ministers

within the assembly for them to then *feed you* from your own tithe. You have a big potluck party, celebrating God's generosity with you. You and your family are to eat the dishes you brought to the party. You are to be joyful and have fun at the Lord's generosity with you. (Deut. 14:23-26.)

This is no more surprising than to find the Law obliged you to bring the first-born farm animals to the Lord. You likewise must "eat it in the presence of the Lord." (Deut. 15:20.) God loves you to give to Him so He can give it right back to you.

Then in year three, the tithe is directed 100% to widows, orphans and the ministers among us. (Deut. 14:26-29.) No one else can touch it.

How should the third year tithe be divided? The Bible gives us no guide. To do justice, the division should be no less than *pro rata* so that widows and orphans receive some minimum share. This way they are not "robbed" by the ministers taking 100% for 'church upkeep.' We shall see below that Malachi 3 involved the ministers taking 100% and thereby robbing widows and orphans.

-
1. I address the issue of the scope of the Law in my book *Jesus' Words Only* (2007) at 102-115. By way of synopsis, if it is an Israel-specific command, it does not apply to Gentiles, such as the command of circumcision (*e.g.*, Gen. 17:11). If it is a universal command by explicit reference to sojourners or foreigners in the land (*e.g.*, Lev. 20:2,10), then it applies to Jew and Gentile. If it is silent, then it is a question of interpretation whether Gentiles too are within its cope. This article does not address whether Gentiles are subject to the tithe. It is such a wholesome principle, once it is explained correctly, that anyone would wish to obey it, because its objective is to help widows and orphans.

The Ghost of Abraham Sometimes, to avoid the charge of inconsistency over when the Law applies, Paulinist Christians claim Abraham tithed. Based upon Paul's teaching in Galatians 4, they say we are part of that covenant. Thus, by endorsing tithing, they would say they are not insisting upon a return to the Law of Moses.

However, Abraham's tithe is not a legitimate example of the tithe they are advocating. His tithe was not on income or crops.

Abraham merely gave 10% of his booty in war to the priest Melchisedek. (Gen. 14:20-23. *See also*, Heb. 7:4.) He returned the remaining 90% to those from whom he took the items in the first place. (Gen. 14:23.)

So rarely do the tithe-advocates end there. Abraham's tithe is an insufficient example. Randy Alcorn is typical. He cites Abraham's example, but then he firmly bases his tithing instructions on the Law of Moses. (Randy Alcorn, *Money, Possessions & Eternity* (Wheaton, Illinois: Tyndale, 2003) at 174-75, 181.)

Tithing in the New Testament? There is no mention of *tithing* in the New Testament that is endorsed by Paul or any of the apostles.

What about Luke 11:42-44? In this passage, Jesus scolds the Pharisees for tithing on spices but disregarding "justice and the love of God. Jesus says "they should have done [the tithing] without neglecting the other..."

Sometimes Paulinists cite this and say Jesus "directly affirmed" tithing in this passage. (Alcorn, *supra*, at 181.)¹

However, whenever anyone says this passage is another example of Jesus endorsing obedience to the Law, we hear objections from the same Paulinist Christians.

They claim Jesus in Luke 11:42-44 was talking ‘to a different dispensation.’ The Pharisees were under the ‘old covenant,’ and thus they had to upkeep the priesthood through tithing. Greg Kokl (a reformed thinker) will tell you that the law of tithing was therefore never *truly* repeated in the “New Testament.” You supposedly can *safely* ignore this passage where Jesus clearly endorses tithing.¹ Why?

It cannot be based upon Jesus’ words. For Jesus identified as a heretic anyone who teaches you to relax any of the commands in the Law given Moses; such a person is “least in the kingdom of heaven.” (Matt. 5:19.) Scholars concur Jesus means such an anti-legalist is condemned to deepest damnation.²

Kokl explains why we are free to ignore Jesus’ endorsement of tithing. Kokl says Paul teaches the Law of Moses never applies Christians in Galatians 4. To teachers like

1. Larry Burkett, the modern spokesperson on issues of Christian financial duties, explains this verse endorses tithing this way: “Those who encourage Christians to completely ignore the Old Testament and teach that Christians don’t need to observe anything that the Old Testament commands are ignoring Jesus’ *advice*.” <http://www.new-life.net/faq212.htm>

1. Greg Koukl writes: “Jesus’ remarks occur before Pentecost. He was simply reinforcing the teaching of the Mosaic Law already incumbent on the Jews in virtue of the fact that the Old Testament economy was still in force....[T]he New Covenant teaching of Paul **appears to replace** the Old Testament tithe with a different directive.” (<http://www.str.org/free/commentaries/life/shouldch.htm> 9-28-04.)

2. See my book *Jesus’ Words on Salvation* (2008) at 151,555-556.

Kokl, Jesus' words are made no longer applicable by the doctrines of Paul. Are we accepting a marginalization of Jesus' commands to preserve how we understand Paul's message?

Instead, the truth is that Jesus is being perfectly consistent in Luke 11:42-44 with His other statements. Jesus said not one jot or tittle of the Law will ever pass away. He did not come to abrogate the Law but fulfill it. Jesus extols those who teach obedience to the Law, and promises shame on those who teach against the need to obey the Law. (Matt. 5:18-19.) Jesus is instructing in Luke 11 and Matthew 23:23 that the Pharisees were correct to obey the Law's command on the tithe. Yet Jesus also reminds the Pharisees not to neglect the weightier matters of the Law such as justice and the love of God.

Herein lies the inconsistency of Christians like Alcorn: they will insist that tithing is still a New Testament principle, but if someone cites this Synoptic passage to prove Jesus endorses the broader principle of obeying the Law (other than the law on sacrifice), they run from it. They then resort to the Pauline view that the Law of Moses does not apply to any Christian.

So now let's explore the *actual* law of tithing. It may surprise you.

The Real & Only Tithe

In Deuteronomy 14:22-29, Moses says God commanded a tithe to follow a three year cycle. The first two years, the tithe was collected at Jerusalem for the tithe-giver to consume in an assembly festivity. It was a big party. (The Levites apparently would host the event.) In the third year, the tithe for the year was stored up and then distributed to the poor (specifically "orphans, widows and the Levites").

To whom did you bring the tithe for distribution? The Levites to whom all the tithes belonged (as custodians and partial participants). (Numbers 18:21.)

**Finding A
Tithe That
Isn't There** However, the Levites' successors (*i.e.*, the Rabbis) of several millennia later saw an ambiguity in Numbers 18:21 ("I have given the children of Levi all the tithes of Israel...") While this merely was a direction to whom to deposit the tithe in trust and for their partial consumption, the self-interest and bias of the Levites' successors eventually emerged.

Consider how enormous is the financial incentive to mis-apply Numbers 18. If the 8,580 Levites of Moses' day could convince the 603,550 male working-age adults of the other tribes to hand over 10% of their income, and each of the 603,550 were making \$10,000, then each Levite would end up with \$70,000 per year.¹

In turn, Aaron would have an enormous incentive to encourage this result. Numbers 18 reminds the Levites to pay 10% of whatever they get to the three Aaronic priests. Each of them would end up with \$20 million a year if you use the modest assumptions above.²

These figures demonstrate how ludicrous would be a distinct Numbers 18 tithe in Moses' day. For why in any imaginable *just* way could God put the Levites as part of

1. The population numbers are in Numbers 1:2-3, 46 (603,550 men fit for war) & 4:47-48 (8,580 Levites who were ministering).
2. The Levites then tithed in turn to the Aaronites under Numbers 18. If you run the numbers as of Moses' day using our prior example, this means that each of the three Aaronite priests received over \$20 million. Why? Because if each Levite had \$70,343, and a tenth would be \$7,034, then tithes from 8,580 Levites means each of the three Aaronites received 1/3, or 2,860 tithes x \$7034, or \$20,118,326.

the “poor” tithe in Deuteronomy 14? Why would God have made Levites share with widows and orphans a poor tithe? Yet, we are supposed to believe God supposedly made each of the 8,580 Levites like rich kings in Numbers 18 at the *very same time*. (Numbers and Deuteronomy were written almost at the same time.)

Moses is the author of both Deuteronomy and Numbers. I am sure he would have paused and asked God how can you regard Levites as worthy of a *poor tithe* when you are making each of them phenomenally wealthy. It just does not make any sense.

Moreover, when you read the five books of Moses, do you come away with the impression that God wanted the Levites to be the super-rich among the Israelites? Do you ever get the sense that Aaron is a multi-millionaire when you read the Hebrew Scriptures? Nobody else has observed that either.

Nevertheless, Christian authors who realize this disproportionate outcome shamelessly defend it. They claim this extreme wealth of ministers is something God intended by giving the alleged Numbers 18 tithe. They say God intended extreme wealth for the minister class disproportionate to the working people. After running the figures I just cited above, Avram Yehoshua says:

As much as the money is, and it is an incredible sum, the issue isn't money, or cattle or grain, etc. The tithe reflected the honor that Yahveh had given to the Levite and the sons of Aaron who gave up their life, and their interest in this world, to serve Yahveh full time.¹

This makes no sense. The Levite had been given no land by God. To make up for that, God gave them a share of

the tithe in the third year (and a lot of other fringe benefits that we will discuss in a moment). If the tithe is to be compensation for not having land yourself, then the tithe should bear *some reasonable relationship to what you have lost*. If God instead had a purpose to make them super-rich above all his neighbors, we would expect to see some mention of that. Instead, God had the Levites lumped in with widows and orphans in a poor tithe in Deuteronomy 14:26-29.

If God's stated purpose is merely to make up for Levites having no land, then God's providing a level of contribution in Numbers 18 as a distinct tithe in addition to the Deuteronomy 14:26-29 tithe makes no sense. This alleged priestly tithe would give each priest seven times the income that any one else is deriving from the land. It is as if the Levites are given *seven times as much land* than any other tribe.

Such a disproportionate result clearly violates the intent God expresses in Numbers 18 that the tithe *made up for the fact the Levites had no land*. The alleged Numbers 18 tithe would have turned the Levites into *barons* far wealthier than anyone else. This actually appears to be the contrary of the purpose of the tithe, as God explains in Numbers 18.

Furthermore, if the tithe (*tenth*) really had been 20% (*i.e.*, both the Deuteronomy 14 and alleged Numbers 18 tithes), then why did God call it a tithe (*a tenth*)? Why not call it a 20% and then specify how it is distributed in years 1, 2 and 3 by various divisions similar to what is

1. <http://www.seedofabraham.net/tithe.html> (9-28-04) Avril is a Messianic Jew defending a ministerial tithe, and saying it must be paid as a duty among Christians.

laid out in Deuteronomy 14? Since God specified how Levites share in the tithe in Deuteronomy 14, He could equally have said how they shared in a *two-tenths* payment too. In other words, it is called a *tithe* both in Deuteronomy 14 and Numbers 18 for a good reason: it is one single *tenth* or *tithe*. What is overlooked is that God already specified a partial division to Levites in Deuteronomy 14. It was an unreasonable reading of Numbers 18 to assume God intended a new and exclusive right to a second tenth just for Levites.

Moreover, in God's economy, why was it necessary yearly to give the Levites your tithe when the Levites were entitled to eat all the daily, weekly and annual meat sacrificed in the Temple from all eleven tribes—an enormous disproportionate benefit which the poor did not enjoy? (Lev. 7:1-7.)¹ Some experts claim the value of meat brought to the annual sacrifices at Jerusalem was equivalent to bringing a *new car* from each family.

The truth is there is but one tithe: the Deuteronomy 14 tithe. This is repeated in Deuteronomy 26:12. This eliminates any possible misunderstanding on how the *tithe* was to be used and distributed. It belonged to the Levites as God's priests (holding it in trust and for their own good too). Yet, its distribution was supposed to follow Deuteronomy 14 and 26.

How The main way of convincing people that there is such a
People Got thing as a distinct *extra* Levitical tithe is to quote Num-
Duped bers 18 *first*. If the listener does not have the context of

1. The Levites were also given the half-shekel of silver for the redemption of every firstborn 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).

the earlier mention of the tithe in Deuteronomy 14, they can be duped. The listener is unaware God *already* defined the *tenth* to include the Levites in year three. There was no intent in Numbers 18 to define a second *tenth*. It was merely referring back to the *tenth* defined in Deuteronomy 14. It was necessary because Deuteronomy 14 did not say to whom *the tenth* was delivered. Numbers 18 merely cleared that up: *the tenth* (previously defined) belongs to the Levites. In year 3, the Levites were allowed to keep a share of the tithe for themselves (but that was not true every year.) God's purpose is expressed clearly in Numbers 18: this will make up for the Levites not being given any tribal land themselves. It was not intended to make them super-rich which would be the result if you imagined the 603,000 male adults of working age of all other tribes started tithing to the 8,300 Levites. The Levites would be rich Lords, having seven times the income of any individual Israelite, as explained earlier.

Without knowing that context, you might *wrongly* assume Numbers 18 is speaking of a tithe only for Levites. By this tactic of quoting out-of-context, you end up with Alcorn's conclusion that "the first and most basic tithe was for religious purposes, specifically to support spiritual leaders...." (Alcorn, *supra*, at 175.) ***Absolutely not!*** The first and only tithe is the Deuteronomy 14 tithe.

Later
Jewish
Practices &
Tradition.

The history of tithing in Judaism proves the practice of Levitical tithing came *late*. It did not arise under Moses.

How do we know that? First, from the math. If Moses and Aaron were taking down \$20 million a year, we surely could anticipate grumbling from the same people

who grumbled over manna from Heaven. We find no complaints in Scripture.

Second, by the time Scripture closes with Malachi in the 600 B.C. period, there is not *one mention* anywhere in Scripture of the so-called *Levitical tithe* as Numbers 18 is now viewed to represent.

Instead, there is only mention of the *poor tithe* in Malachi 3. Someone was oppressing widows and orphans (Mal. 3:5). In the same context, God said someone was robbing tithes owed. (Mal. 3:8.) We will see below that it was the Levites who were taking too much of their poor tithe. (If the Numbers tithe was distinct and made the Levites super-wealthy, one has to wonder why God says they are plundering the poor's tithe in Malachi 3:8.)

After the close of Hebrew Scriptures (Malachi), the history reflecting a Levitical tithe is surprisingly scanty. The Levitical tithe is not clearly mentioned by any religious authority as a requirement until 1200 A.D. The Levitical tithe is non-existent in the Talmud (100-400 A.D.)

Let's look first at the pre-1200 A.D. evidence. First is Tobit of the Apocrypha. This book was written in 200 B.C. In Tobit 1:7-8, Tobit mentions he brought the Deuteronomy 14 tithe of years one and two. Tobit calls it the tithe for the festivals. It was deposited with the "priests...at the altar." Then Tobit mentions "of all my produce I would give a tenth to the sons of Levi who ministered at Jerusalem." There is no mention, however, that Tobit did this because of any legal duty pursuant to Numbers 18. It is doubtful because in the very next verse, Tobit says he took another "tenth" and brought it to Jerusalem to spend. There is obviously no compulsion in that action, yet Tobit calls it another "tithe."

Then Tobit says he had a “third tenth” that he brought for those “to whom it is my duty...for I was left an orphan of my father.” Apparently, Tobit meant the third year cycle tithe for widows and orphans.

If you do the math, Tobit gave what he called “tithes” of 40%: 10% for the annual festivals, 10% *every year* for widows and orphans, 10% for the Levites and 10% for spending in Jerusalem. In light of the Talmud to follow, it is unlikely that this reflects any compulsory practice at that time. Tobit was very wealthy. He reflects perhaps what a rich Jewish person might do in that era.

Moving to the next possible source of Judaic practice, we turn to the Talmud (100-400 A.D.). Henry Landsell did a meticulous review and summary of any mention of tithing in the Talmud in chapter eight of his book *The Sacred Tenth*. However, he nowhere mentions the Levitical tithe. He refers to the Deuteronomy 14 tithe for festivals as a “second tithe” (years 1 and 2). One should contrast it with the first tithe for widows and orphans. However, Landsell nowhere explains there was any concept of a distinct extra 10% *each year* for Levites and/or ministers.¹

If we do our own investigation of the Talmud, we find the same. Nedarim 84b of the Babylonian Talmud is informative. It speaks of the “poor tithe” of year 3. In that context it merely says, “*konam* [shall] be the benefit priests and Levites have from me.”² This passage is referring to

1. Henry Landsell, *The Sacred Tenth* reprinted as *The Tithe in Scripture* (London: 1908) ch. VIII (posted online at <http://www.bible-study.org/gands/tithebk/tithe1.html>)

2. This chapter of the Babylonian Talmud is reprinted at http://www.come-and-hear.com/nedarim/nedarim_84.html.

the sacrificial meat (*konam*) which the Levites could eat. (Leviticus 7:1-7.) By juxtaposing this with the poor tithe, it appears to be suggesting the Levites elected not to take their share of the poor tithe. They relied upon the *konam*, or sacrifice for all the food they needed.

Nevertheless, there is arguably a good reason why the Levitical tithe is not being mentioned in the Talmud. The Temple had been destroyed in 70 A.D. There was thus nothing for the Levites to do any more. The purpose of the Levitical tithe arguably had ceased.

Yet, this is false reasoning. The tithe would have been much more important for the Levites after the Temple was destroyed. The people no longer brought the sacrifices. The priests were allowed to eat all this meat once it was sacrificed. Now that this practice ceased, they would be absolutely dependent on a tithe. Numbers 18 says that the tithe and *konam* benefit for the Levites was because they had no tribal land. That remained true after 70 A.D. So it does not follow that the Temple's destruction destroyed the purpose behind the tithe. In fact, it made the share of the third year cycle of tithing for Levites absolutely essential for survival. If it were more than just that, such as a 10% tithe just for Levites, surely some mention would appear in the Talmud between 100-400 A.D. Instead, there is no specific mention of it.

On the other hand, some claim Josephus (37-101 A.D.) mentions a Levitical tithe in *Antiquities of the Jews*, ch. 4, sec.3.¹ If you read the quote carefully, this is talking of a specific event. It also is not speaking at odds with Deuteronomy 14 because there is a Levitical component to the third year tithe. The more significant evidence must be regarded as the Talmud, because it is an exhaustive

recapitulation of all laws and traditions of the Jews as of 100-400 A.D.

Further corroboration there was no Levitical tithe is early Christian practice. There was no early history of any Christian tithing to their own ministers.¹ In the *Didache*, an early Christian document perhaps dating to 100 A.D., there is mention of giving “first fruits” to prophets among Christians. However, a prophet is not the same as a minister or teacher. The *Didache* said what to do if there was no prophet: “if you do not have a prophet, give it to the poor.”² Thus, Christian practice was to follow the *poor tithe*, and include *prophets* within that, just as the *poor tithe* included Levites.

The *Catholic Encyclopedia* on “Tithes” records the first reference by any Christian body to the tithe was in 567 A.D. “The earliest positive [church] legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the canons of the Council of Macon in 585.”

Then this was made Roman law in 785. The *Catholic Encyclopedia* on “Tithes” says “the earliest instance of the enforcement of the payment of ecclesiastical tithes by civil law is to be found in the capitularies of Charle-

1. Josephus writes: “And besides this, he appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priests. And this is what that tribe receives of the multitude; but I think it necessary to set down what is paid by all, peculiarly to the priests.”

1. Dr. James Hastings, *Dictionary of the NT: The Apostolic Church*, Vol. 4 at. 594.

2. *Didache* 13:3-7, excerpted in full as “The Didache,” *Lost Scriptures: Books that Did not Make it Into the New Testament* (Oxford University Press: 2003) at 211, 216.

magne, at the end of the eighth century.” This was in the year 785. Charlemagne required every citizen to be baptized and all citizens to pay a tithe to the Roman Catholic church. Until that time, there is no record of a Christian tithe for the ministers/priests.

Please allow a small digression. This tithe to the Roman Catholic Church is how it became so dominant throughout the world. Instead of this church using it exclusively for the poor, the fantastic wealth it created was used in large part to finance church expansion and building projects *at the expense of the poor* to whom the tithe was directed by God Almighty. St. Peter’s basilica is a living testament to man’s foul use of the tithe. Constantine began its construction in 324 A.D. on the site of the Circus of Nero. The modern basilica was begun in 1506 and completed in 1615. The excessive expense on this building, while glorious to behold, is surely a stench in the nostrils of the Lord. The tithe for the poor was misused for the aggrandizement of the religious establishment who “devour widows houses” to make a show to the world. Proper repentance would melt the gold down, give it to the poor, and then rebuild a humble church on its foundation made of granite. This is the kind of church our humble Master would visit, not an ostentatious building made from tithes that belonged to the poor. In fact, the construction of this monstrosity of injustice is what compelled the Catholic Church to invent the notion of indulgences. These were sold to finance the basilica. The Church made a high pressure promise that underwriting the basilica by an indulgence would speedily free relatives from an alleged purgatory nowhere mentioned in inspired scripture.

**Jewish
Later
Practices** For Jews, the first mention of any Levitical tithe was by Maimonides, a Jewish compiler of the Law and tradition around 1200 A.D. Perhaps inspired by Charlemagne's imposition of a priestly tithe to the Catholic Church, Jews found such reasoning useful among themselves. Thus, in Maimonides, we find the first clear directive within Judaism to pay a Levitical tithe based on Numbers 18: a 10% tithe citing Numbers 18:24 (which I contend is an erroneous interpretation) and the tithe in Deuteronomy 14 (the true and only tithe).

These were self-serving interpretations of the Law. It added burdens of a 20% annual tithe that were not in the Law and could not possibly have been the original intent of Numbers 18. Christians should have followed Jesus' example and tried to recognize burdensome traditions that were not part of God's plan. Instead, inspired by Charlemagne and Roman Catholic practice, we speak of a Christian tithe of 10% to our churches.

**Christian
View
Eliminates
Tithe to
Poor** However, modern Christians have engaged in even worse self-serving interpretations than Maimonides. At least Maimonides preserved the widows and orphans tithe. However, the Christian reformulation disregards this aspect of the Deuteronomy 14:22-29 tithe. This passage in Deuteronomy clearly specifies a widows-orphans-priest tithe every third year. There is no *net* tithe in years 1 and 2 (just a potluck in Jerusalem.) Rather than follow Jesus, who fought false additions to the Law, the predominant Christian view is annual tithing to ministers applies.

The predominant Christian view is we are bound to a 10% tithe just to support the Levites. This is then updated to apply to our new priestly (or ministerial) class. If we

don't, they cite Malachi 3 to say "we" are robbing God of His tithes.

Who got forgotten in the Christian re-application? **The poor tithe for widows and orphans disappears entirely.** We have robbed God of the one tithe that actually was intended to reach someone other than the giver!!! We have robbed God's purposes so we can give exclusively year after year to the one class (priests/ministers) who God intended to share only every third year with orphans and widows!

The Christian prevailing view is that we, the people, rob God's tithes by *not* paying the priests, *i.e.*, our ministers/church. This is a very odd interpretation of Malachi 3:3-11. (See Alcorn, *supra*, at 174.) Of course, these teachers never quote or cite verse 3 of that passage. This passage, in its full context, tells you the Levites are the ones robbing the tithe that belongs to the widow and orphans. They are taking more than their pro rata share. It is not the people who are failing to pay their tithes who are the troublemakers who rob God, as our ministers like to present this passage to us. Let's take a closer look.

Malachi 3:3-11 Who is the "you" in this passage who is robbing tithes "from the whole nation" (v. 8) and "oppressing widows and orphans"? (v. 5.)

Malachi 3:3-11 says the "sons of Levi" had to be purified. (Mal. 3:3). From the first to third chapter of Malachi, the *you* spoken of was almost exclusively the Priests/Levites. See Mal. 1:6-8, ("priests show contempt for my name"), 2:1 ("O Priests! ...You have not set your heart to honor me"), 2:7-8 ("the lips of the priest ought to preserve knowledge...but you have turned from the way"), 2:17, 3:1-2.

So when we get to the famous passage on robbing tithes, which is so often used to instill guilt in us (*i.e.*, the people), the true intended jab is at priests. By the modern analogy, God is skewering our ministers if they are not protecting the tithe going also to widows and orphans ***by right***.

In Malachi, it was clearly the priests who are the “you” who were “robbing” God of His tithe. In the same breath, God says these robbers are “oppressing...orphans and widows.” If *you* means the people were not paying tithes, as the predominant pulpit preachers teach today, then why doesn’t it say the Levites are being oppressed just as much as widows and orphans? Each were entitled to the tithe every third year in Deuteronomy 14:23-29. The only explanation that makes sense is the priests were taking shares of the tithe to which they were not entitled. (See Mal. 2:17, priests flouting God.) This is why the robbers caused oppression to the “widows and orphans,” rather than the oppression being on all three: widows, orphans and *Levites*.

Moreover, if the Levites too were being robbed and hence victims of the robbers, then why does the preceding verse talk of “purifying” the Levites? God is condemning them in the preceding verse as well as the first two chapters of Malachi. If God intended us to feel sorry for them over a non-payment of the tithe, this was an odd way to do so. One might even suppose reading Malachi that God wanted the tithe to stop going to such evil priests.

Again it is plain: in Malachi 3, the Levites are the transgressors of the tithe, not the public at large. They were the ones robbing God. They were thereby oppressing the

widow and the orphan. They forgot the tithe that belonged *also* to the fatherless and the lonely widow. The spiritual leaders were devouring widows houses by these practices.

The Hypocrisy Over the Law So how do Paulinist Christians defend insisting Christians pay the tithe (as they read the Law in Numbers 18), but say the Law does not apply to Christians?

Randy Alcorn in *Money, Possessions and Eternity* (2003) provides a mainstream Christian defense of the teaching of tithing. After citing Malachi, and talking in absolute terms about how the tithe belongs to God, Pastor Alcorn gets down to the law-grace issue.

Randy claims he “detests legalism.” He means teaching the Law applies to a Christian. (*Id.*, at 181.) He then acknowledges the strongest argument against tithing is the ‘law versus grace’ argument. Yet, he says just because we are under grace does not mean we “should stop doing all that was done under the law.” (*Id.*)¹

Now if anyone used such reasoning about the command to rest on the true Sabbath (Saturday) or keeping the festival of Passover (which is a type of Messianic prophecy), such a teacher would be branded an heretical legalist. Yet, because Randy is talking of tithing, we move aside. The Church needs the cash. It has to make an exception.

1. Larry Burkett, the major spokesperson today on Christian financial responsibility, puts it this way: “The second thing that creates problems for Christians related to the tithe is that most Christians have a misunderstanding of the validity of the Old Testament for today. **I think that it’s clear that the Old Testament has some continuing legitimacy for Christians today.**” <http://www.new-life.net/faq212.htm>

So Randy Alcorn then says “I believe there’s ongoing value to certain aspects of the old covenant.” (*Id.*, 181.) I concur. But why? What is the criteria? Is it because Randy’s church needs money? Or is it because God’s word is still applicable today?

Randy then says clearly, “we were never told that tithing has been superseded and ... Jesus directly affirmed it (Matthew 23:23)...” (*Id.*, at 181.) Therefore, it remains God’s word.

Precisely. Unless Jesus or a *true prophet* tells you something in the Law has been rendered unnecessary, then it is still valid.

If this is true for tithing, then this means the Deuteronomy test for what is a *true prophet* (Deut. 12 and 18) still applies. No one could ever have had authority to eliminate those tests from what is true prophecy. Any other additions (unless from a valid prophet) were unauthorized under Deuteronomy 4:2.

So if tithing is valid on this principle, why was the Saturday Sabbath eliminated? On what basis was the observance of Passover eliminated? Jesus was our Passover Lamb. Why would we want to no longer commemorate that? If you claim Paul said these were superseded, on what authority that conforms to the Biblical standard of Deuteronomy 12 and 18 did Paul say so? The test clearly said that if the prophet comes with signs and wonders “*but seduces you from following the Law*” (Deut. 13:4), they are a **false prophet**. By definition, since Paul’s words in Galatians 4:20-30 *seduce you from following the Law*, Paul has to be a false prophet. He only survives if you presuppose he is a true prophet and he has authority to declare the entire Law (including Deuteronomy) an

obsolete tutor from which we are released by the death of Christ. (Romans 7 & Galatians 4.)

Randy Alcorn closes his argument stating that “it seems to me the burden of proof falls on those who say that tithing is no longer a minimum standard for God’s people.” (*Id.*, at 181.)

Indeed! This is true as to all aspects of the Law. Jesus did not merely reaffirm tithing. Jesus reaffirmed all of it. Jesus gave as a kingdom principle that anyone who teaches against keeping the smallest command in the Law will be least in the kingdom of Heaven. (Matt. 5:17-21.)

Moreover, if the Law were intended to have no continuing need to be on the mind of a Christian, then Jeremiah 31:31 makes no sense. The New Covenant promised by God was based on making the Law even more strongly imprinted on the minds of all followers of God. It is nonsensical to base a New Covenant on something which is erased from our minds (and scorned as too burdensome by our anti-Law teachers) by the same blood that seals that New Covenant.

Christians Have Gone One Better Finally consider the modern tragedy about tithing. The Christian concept of tithing has made a tradition out of a terrible version of the tithe. God condemned in Malachi as a sign of apostasy that priests (ministers) were robbing the poor widows and orphans of their share of the tithe. Yet, that is precisely what our modern ministers do. They claim they are entitled to *all* of it, and every year. Among Christian churches, the poor widows and orphans have no

specific tithe dedicated to them, as God’s word on tithing actually required.

Randy Alcorn in *Money, Possessions and Eternity* (2003) gives us a glimpse on how doctrine ends up forgetting the true intended beneficiaries of the true tithe. Randy simply mentions and then promptly ignores the widows-orphan-Levite tithe. Mr. Alcorn mentions that the foremost tithe is for “spiritual leaders.” He means the supposed tithe under Numbers 18. Then in passing he mentions the tithe in favor of “the poor” in the third year of a three year cycle. (*Id.*, at 175.) However, Alcorn **never mentions the widow-orphan right to the tithe ever again in his book.**

Instead, Randy focuses exclusively on the tithe for spiritual leaders. True, Mr. Alcorn does mention later that we should “give” to the poor. Yet, this exhortation does not emanate any longer from an obligation to pay a tithe. Rather, in regard to the poor, Randy encourages you to “meet God” in prayer and ask what He would have you do for the poor. (*Id.*, at 215-217.) For the Pauline Christian, this is the same as saying do what *feels* right in your own conscience, rather than any “bondage” to the Law of tithing to the poor widow and orphan.

No wonder widows and orphans *specifically* fit into almost no ministry of any Christian church. We may give to the poor as a diffuse group. Yet, how often do we focus on widows and orphans? God showed us that among the poor, *these two groups have a far greater legitimacy* to an *absolute commitment* of ten percent each three years from God’s people. But we don’t do that.

What is the key verse in Malachi we should heed about tithing? “[Y]ou are gone away from mine ordinances, and have not kept them.” (Mal. 3:7.)

And from our Lord:

Woe unto you, scribes and Pharisees, **hypocrites!** for **ye devour widows’ houses**, even while for a pretence ye make long prayers: therefore ye shall receive greater condemnation. (Matt. 23:14, ASV).

