

תְּשֻׁמָּה

The Tithe

And Other Hebrew Taxes

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“Tithe” is a word that means “tenth.” It is not a Hebrew word, but it is from an Old English word used to translate the Hebrew word, “máaser,” and is sometimes translated in the King James version, “tithe,” and sometimes, “the tenth part.” It very basically means 1/10 of something. The first time it is used in the Bible is when Abraham is returning from having overcome several kings in the valley of Shaveh, when he saved Lot and his family. Lot had been taken captive when the invading kings had taken over Sodom and Gomorrah and spoiled the cities before returning toward their homes. Abraham had gathered his neighboring kings to go to war with him to free the captives and restore their belongings. After the victory, Abraham was on his way home when he was met by the king of Sodom and the king of Salem. The king of Sodom had fled when he was defeated in battle, and watched his city’s possessions carted off with the overcoming kings and their armies. The king of Salem, whose name was Melchizedek, brought wine and bread out to serve to Abraham. Melchizedek was a “priest of the most high God.” He blessed Abraham, He blessed God, and Abraham blessed Melchizedek by giving him 1/10 of the stuff he had taken from the invading kings God had empowered him to conquer. The rest of the stuff was divided between the kings who had helped Abraham in the battle and the king of Sodom. It appears that Abraham did not keep anything for himself. Part of Abraham’s declaration was, **“I have lifted up my hand unto the most high God, the possessor of heaven and earth...”** He was not giving 1/10 to God and keeping 9/10 for himself, but acknowledging that it all belonged to Yahweh. If Abraham did any tithing at some other time, Moses did not record it for us. This story, as he did record it, is in Genesis chapter 14.

The next time someone in the Bible mentions tithing is in Genesis chapter 28. Here is the text:

¹⁰And Jacob went out from Beersheba, and went toward Haran. ¹¹And he lighted upon a certain place, and tarried there all night, because the sun was set; and he took of the stones of that place, and put them for his pillows, and lay down in that place to sleep. ¹²And he dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven: and behold the angels of God ascending and descending on it. ¹³And, behold, the LORD stood above it, and said, I am the LORD God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed; ¹⁴And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed. ¹⁵And, behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of.

¹⁶And Jacob awaked out of his sleep, and he said, Surely the LORD is in this place; and I knew it not. ¹⁷And he was afraid, and said, How dreadful is this place! this is none other but the house of God, and this is the gate of heaven. ¹⁸And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it. ¹⁹And he called the name of that place Bethel: but the name of that city was called Luz at the first. ²⁰And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, ²¹So that I come again to my father’s house in peace; then shall the LORD be my God: ²²And this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I will surely give the tenth unto thee.

Note that God promised to be with him to fulfil the promises He had made to Abraham. He promised that He would not leave Jacob until He had done what He had promised. There was no requirement of Jacob - God committed Himself to Jacob, but did not require commitment in return. Jacob basically says in response, "**if** You are with me, and **if** you provide for me food and clothing and **if** You give me guidance and protection, **then** You can be my God. And **if** You do all of this, **then** I will give you back a tenth of what you give me." If Jacob ever fulfilled this vow, Moses did not record it.

Next, God gave laws to the Hebrew tribes regarding their relationship with Him, with each other, and with their neighbors. Part of these laws dealt with the offerings that the Hebrews were responsible for making and the conditions or circumstances which caused them to be required. In Leviticus 27 (16-34), after He described the financial requirements of the Jews related to the Jubilee year, when they were commanded to give any land they had purchased back to its tribal owner, God began to describe the tithe tax and how to calculate it. In some cases, it was not just 10%, but an extra fifth of the tenth. That is 10.02 per cent. Pay attention to verse 34, where Moses recorded that these were words of instruction and commandment that Yahweh commanded Moses **for the children of Israel**. If you are *not a Jew*, this law was never given to you - not the "ten commandments," not any of it. If you *are a Jew*, please note that in Colossians 2:11-17, Paul is inspired to tell us that the written code has been taken out of the way and nailed to the cross. If you are a Believer, whether Jew or Gentile, it is counted to you that you are perfectly obedient to the law if you do not seek the Way by your flesh, but by listening to His Spirit and following Him (Romans 8:1-4).

Every year, the tithe of any produce from farm or garden was to be eaten before the LORD at the place where the tabernacle was. If a person could not carry the produce that far, they were to exchange the produce for money and carry the money. When they arrived at the place, they were to purchase whatever food their heart desired, and rejoice before the LORD there as they ate it. Every *third year*, however, this tithe was to be given to Levites, strangers, the fatherless, and widows, that they may come and eat and be satisfied. It did not go into the "storehouse," but into the hands of the servants of the tabernacle and of the needy. This would cause God to bless the tither in all of the work they set their hands to do. This tax is described in Deuteronomy 14:22-29.

God described the laws relating to the year of Jubilee in chapter 25 of Leviticus. As Jubilee related to land, it meant that if you bought property, you had to give it back to the person you bought it from when the year of Jubilee happened. I have heard many people saying in the past two years that they were "Jubilee" years, in which they would all receive something that they had lost. I didn't hear anyone preaching both sides of the coin, though - that we would also have to return something to someone else...

The law of God to Israel came with blessings and curses. In Deuteronomy chapters 27 through 30, the blessings and curses were described. The blessings came from perfect obedience to the covenant of law that Yahweh was giving to Israel, and the curses came from any failure to keep the commandments. Paul quoted Deuteronomy 27:26 in his letter to the church at Galatia (chapter 3, verse 10) when he pointed out to the Galatian believers that their hope of a relationship with God was not based on keeping the law. This is from Galatians chapter 3:

**⁶Even as Abraham believed God, and it was accounted to him for righteousness.
⁷Know ye therefore that they which are of faith, the same are the children of Abraham. ⁸And the scripture, foreseeing that God would justify the heathen through faith, preached before**

the gospel unto Abraham, saying, In thee shall all nations be blessed. ⁹So then they which be of faith are blessed with faithful Abraham. ¹⁰For as many as are of the works of the law are under the curse: for it is written, Cursed is every one that continueth not in all things which are written in the book of the law to do them. ¹¹But that no man is justified by the law in the sight of God, it is evident: for, The just shall live by faith. ¹²And the law is not of faith: but, The man that doeth them shall live in them. ¹³Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree: ¹⁴That the blessing of Abraham might come on the Gentiles through Jesus Christ; that we might receive the promise of the Spirit through faith. ¹⁵Brethren, I speak after the manner of men; Though it be but a man's covenant, yet if it be confirmed, no man disannulleth, or addeth thereto. ¹⁶Now to Abraham and his seed were the promises made. He saith not, And to seeds, as of many; but as of one, And to thy seed, which is Christ. ¹⁷And this I say, that the covenant, that was confirmed before of God in Christ, the law, which was four hundred and thirty years after, cannot disannul, that it should make the promise of none effect. ¹⁸For if the inheritance be of the law, it is no more of promise: but God gave it to Abraham by promise.

He was comparing two promises of blessings, *and* showing how they relate to the gentiles. The first promise was to Abraham, and did not have conditions for fulfillment except that the recipient of the promise must believe that it will come. This promise includes the gentiles, since it was said to Abraham that all the nations would be blessed through him. The second promise of blessing is to Israel through Moses. What is required of the recipient in order to gain this promise is perfect obedience to the covenant of law (see Deuteronomy 28:2). Verse 10 is quoting Deuteronomy 27:26, which prophesied a curse on anyone who did not keep the whole law. One reason the law was given was to prove to humanity through Israel that we cannot know or desire right over wrong because we are cursed through Adam: Romans 3:19 says **“Now we know that what things soever the law saith, it saith to them who are under the law: that every mouth may be stopped, and all the world may become guilty before God.”** All of humanity was cursed with the false belief that we could know good from evil and right from wrong when Adam and Eve ate the fruit of the tree of the knowledge of good and evil. Every human, apart from receiving a correcting revelation from God, believes he or she is able to discern what is right or wrong. God revealed through the law which He gave Moses that two things are true of humans: we don't know what is right, and whether we do or don't, we aren't likely to do it anyway. Even though the promise that came with the law is true, that if you obey it you will have life (Leviticus 18:5), it is not going to happen, because none of us is able to keep the law. Look again at verse 11 of Galatians chapter 3 above. Or Romans 3:20 - **“Therefore by the deeds of the law there shall no flesh be justified in his sight: for by the law is the knowledge of sin.”**

In the third chapter of Malachi, the prophet was convicting Israel of sinning against Yahweh by turning away from His law. Yahweh was promising to come and judge their rebellion. He was still also promising to give them life, if they would return to the covenant He wanted to have with them:

“⁷Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? ⁸Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. ⁹Ye are cursed with a curse: for ye have robbed me, even this whole nation. ¹⁰Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if

I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. ¹¹And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. ¹²And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.” If they continue in their lack of obedience, they will be judged by His law, and He will be a witness against them in the trial:

“¹Behold, I will send my messenger, and he shall prepare the way before me: and the Lord, whom ye seek, shall suddenly come to his temple, even the messenger of the covenant, whom ye delight in: behold, he shall come, saith the LORD of hosts. ²But who may abide the day of his coming? and who shall stand when he appeareth? for he is like a refiner’s fire, and like fullers’ soap: ³And he shall sit as a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness. ⁴Then shall the offering of Judah and Jerusalem be pleasant unto the LORD, as in the days of old, and as in former years. ⁵And I will come near to you to judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against false swearers, and against those that oppress the hireling in his wages, the widow, and the fatherless, and that turn aside the stranger from his right, and fear not me, saith the LORD of hosts.”

So, He was still promising blessing for obedience to the law, and cursing for disobeying it.

Paul had a revelation that he shared with the Roman Church in chapter 8 of his letter to them: that for Jew or gentile, the righteous requirements of the law are fully met in us if we walk after the Spirit, not after the flesh. “When we have a set of rules, we don’t need the Holy Spirit, because we know what is right and wrong, and therefore, we can be good.” That’s what our flesh would have us to believe! If step by step, we are seeking the will of the LORD, and doing what He answers us, we will be doing better than if we were just following a set of rules. Here’s why: When we are able to be led by the Spirit, it is because we have a relationship with the King! The work that Yahweh has been doing since He created Adam is to birth people with whom He may have a relationship. When Adam sinned, the relationship was broken, and he knew it immediately. He hid from God. God threw him out of the garden. God is so interested in the plan being fulfilled, though, that He sent His Firstborn Son to pay a redemption price to get us back from sin. When we look in the Bible, especially at what Israel experienced (read 1 Corinthians 10:1-12, especially verse 11) we are able to learn from God lessons on listening and obeying. Not because we have received such a wonderful set of rules to follow, but because we have received a Wonderful Ruler! A Wonderful Counselor!

In Exodus chapter 30, a tax called “atonement money” was ordained by the LORD:

¹¹And the LORD spake unto Moses, saying, ¹²When thou takest the sum of the children of Israel after their number, then shall they give every man a ransom for his soul unto the LORD, when thou numberest them; that there be no plague among them, when thou numberest them. ¹³This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (a shekel is twenty gerahs:) an half shekel shall be the offering of the LORD. ¹⁴Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto the LORD. ¹⁵The rich shall not give more, and the poor shall not give less than half a shekel, when they give an offering unto the LORD, to make an atonement for your souls. ¹⁶And thou shalt take the

atonement money of the children of Israel, and shalt appoint it for the service of the tabernacle of the congregation; that it may be a memorial unto the children of Israel before the LORD, to make an atonement for your souls.

This tax was not related to income, but just being alive and over the age of 19. It was used to supply the tent of meeting with its needs. By the time Jesus was on earth in flesh, it was called the "temple tax." In chapter 17 of Matthew, Jesus addressed the tax, giving Peter a Kingdom perspective on taxes, even those imposed by Yahweh on His people.

²⁴And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute? ²⁵He saith, Yes. And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers? ²⁶Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free. ²⁷Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.

In verses 24 & 25, the word "tribute," which means tax, is translated in some versions, "temple tax." Neither of these is a literal translation. The word "tribute" is being used to translate, "didrachma," or "two drachmas." The translators think that they are helping us to understand that the two drachma tax is the atonement money God taxed the Israelites in Exodus chapter 30. The use of the money had changed from being to fund tabernacle things to temple things, so some translations call it the "temple tax." This is a tax imposed upon Israel by God during the same time they received the covenant of law. Do not forget that what God desired of Israel is that they would allow Him to be their King. He is a King from everlasting to everlasting. He teaches all through Matthew that He has come to bring His Kingdom to the earth. The magi (wise men: Matthew 2:1,2) came seeking a King, not a Savior. He is a Savior, also, but He is a King above all, because even as Savior He has absolute authority. The relationship between the Church and the Kingdom is that the believers who make up the genuine Church are the family of Jesus, the King. Because they are family to the King, they are a part of the ruling body over the universe. Believers are called to reign with Jesus the King over all creation.

The people who collected the temple tax asked Peter, "Doesn't your master pay the temple tax?" Peter answered, "Oh, sure!" On his way home, however, he seemed to be thinking about the fact that Jesus had not mentioned paying the tax. This seemed to trouble him, and Matthew says that Jesus "anticipated" or "prevented" him, answering his question before he had a chance to ask it. Jesus asked him a question, in fact. He asked Peter, "What do you think, Simon? Do the kings of the earth tax their families, or their subjects?" Peter answered, "Their subjects!" Jesus responded, "That's right - but we will offend them if we tell them that. Go fishing and you will have a coin that will pay your tax and mine." He implied that because He and Peter were part of the authority in the Kingdom and not subjects of it, that they were exempt from the tax. This is a tax ordained by God, not a "doctrine of men" that was being contested by Jesus. If Peter was exempt from this tax, it could only be because he was exempt from all taxes that were related to it. When Jesus was asked by the teachers of the law about whether or not taxes should be paid to Caesar, He answered that they should. Of course, He also told them that *they* should be paying the tithe! Luke chapter 11: ⁴²**But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone.**" That is because they were under the covenant of law! They were

not believers. They were not rulers in His Kingdom. There is not one place in the New Testament in which believers, members of the Church, are commanded to tithe anything to anyone or through anyone. Many people try to take *parts* of the law covenant and make them laurels to be worn as symbols of piety and obedience to Yahweh. Examples are sabbath keeping, feast keeping, food avoiding, tithing, ephod wearing, and in some places in the world even animal sacrificing. Paul said to the Church at Galatia, chapter 5:

¹Stand fast therefore in the liberty by which Christ has made us free, and do not be entangled again with a yoke of bondage. ²Indeed I, Paul, say to you that if you become circumcised, Christ will profit you nothing. ³And I testify again to every man who becomes circumcised that he is a debtor to keep the whole law. ⁴You have become estranged from Christ, you who attempt to be justified by law; you have fallen from grace. ⁵For we through the Spirit eagerly wait for the hope of righteousness by faith. ⁶For in Christ Jesus neither circumcision nor uncircumcision avails anything, but faith working through love.

He was speaking in particular of circumcision, and generally of the law, that if we attempt to use obedience to the law as our means of making ourselves pleasing to God, we are moving away from Jesus, and we are putting a yoke of slavery around our necks that will become a noose when we fail the first time. The feasts, the sabbath, the taxes, the offerings, the sacrifices, the rituals, the whole covenant of the law; it was all given to prove to the earth through the Jews that we are desperately in need of a Savior. If we take it up expecting it to be a blessing, we are denying Scripture's testimony that it will bring us nothing but curse. There is no need to take this curse, because Jesus has already suffered the curse on our behalf. Take credit for His payment, and do not try to make your own!

Now, what should we be doing in terms of giving to the King's work and blessing His servants by offering them financial assistance? First, consider that in a Kingdom, everything belongs to the King. If something is in someone else's possession, it is because the King is entrusting it to them at that time. They are just stewards of it, and He will require of them a return on His investment in them. This makes "the tithe belongs to the Lord," a bit of a 90% understatement of the fact for us. **"The earth is the LORD's, and the fullness thereof, the world, and they who dwell therein."** (Psalm 24:1) Everything is God's. You have heard the old joke that no hearse is ever pulling a "U-haul" trailer. If every person on the earth died today, Who would still be around, owning everything? Because He is a King, and we want to please Him in all our ways, we should ask Him, "What do You want me to do with the valuable things that You have put in my hands?" Jesus told His followers one day that unless their righteousness exceeded that of the scribes and Pharisees, they would not enter the Kingdom. This does not mean that they would not go to Heaven. Their right to Heaven is not related to their being better people than the Pharisees were. It means that they would not be part of what the King is doing by ruling. Just as He taught in chapters 5 and 6 of Matthew, it is in our hearts that we reveal our inclinations, and it is in our hearts where we are judged guilty or innocent. If our righteousness is based on our attempts to keep rules instead of being in love with the Ruler, we are not entitled to Heaven, because our righteousness is like dirty rags. If our righteousness is based on having a relationship with the King of Righteousness, we will shine like the sun at noon as we do the works He did and even greater things under His authority in the throne.

If we are giving what He leads us to give when He leads us to give it, and cheerfully, we are in a position to receive His blessing, because we are close to Him. We have not earned the blessing, we have just gotten in the place where the blessing could happen in our lives instead

of at a distance or even nearby. It is very unlikely that He expects just a wimpy 10% of our gross income as an investment in His Kingdom. We pay more than twice that percentage to the worldly governments that rule over us. He expects more of us than He expected of Israel, because He is *empowering* us to walk in righteousness. A person who has more money than another is, in a sense, stronger than the person with less money. He told us that we are to love the Lord with *all* our heart, mind, soul, and strength. Not just 10% of our strength, see? Are you living in the house He determined was the best investment for you? Are you driving the vehicle that He ordained to be used by you to accomplish His will in your life? Are you giving to the poor based on what He says He wants you to do in their lives, or what you think they deserve, based on what you try to

discern of their hearts? Are you giving most of what you give to the Church to a congregation who spends most of it on themselves, or are you allowing His investment of it in the congregation of less wealthy believers across the street, or some far away place you will not even have heard of if you did not listen for His still small voice?

Paul prophesied over the Philippians, “...**my God will supply all of your need according to His riches in glory by Christ Jesus...**” He was blessing them because they had sacrificially blessed him, not showing them the magic trick of multiplying money. He was not saying to them that if they gave a ten dollar bill to the right ministry they would get a one hundred dollar bill from someone else. He was blessing some people who had blessed him. Hopefully the people you trust to invest the money He leads you to give will have the heart and faith to do the same for you.

Jim Bakker said when he was released from prison a few years ago that when he spent hours sitting in prison testing his “gospel” by running it through the filter of the “red print,” that some of it did not pass the test. Some of what he had been teaching could not be found in the red ink in the Bible - the words spoken by the King while He was in the earth. Matthew has more teaching that is related to the Kingdom than most any other book. In chapters 5 and 6, Jesus teaches us that He did not come to *destroy* the law and the prophets, but to *fulfil* them. The difference could be demonstrated in this picture: if the law and the prophets were in a book, and He threw the book in a fire, He would be *destroying* them. If He finished writing the last chapter of the mystery of the law and the prophets, and then put the book on the shelf so that all could find the answer to the riddle, it would be *fulfilling* them. Look at the birds of the air - they neither sow nor reap, but your Heavenly Father takes care of them. If you want to have what you need, the path is not by giving *so that* you will receive. It is by being involved in the flow of what the King is pouring into the earth. When we let Him in our homes, He invites us to supper at our own table! (Revelation 3:20)

A very basic definition of witchcraft is “using an activity or ritual in the natural to affect the spiritual or supernatural realms.” Examples are when a voodoo witch doctor chants or sprinkles or boils or burns in order to influence demons to accomplish his spell. Similarly, paying a priest in the Roman church to eat a wafer and drink wine so that your recent sins can be atoned for is like offering the supernatural a “bribe.” Even God-ordained activities can become witchcraft if we are trusting them to accomplish something in the spiritual or supernatural realms on their own. Satan, who came to steal, kill, and destroy, is not going to prosper by quoting Scripture. Praying the “sinner’s prayer” apart from having faith in the sacrifice offered by Jesus is pointless.

It is only when these disciplines put us in a *position* or a *condition* in which the Holy Spirit is allowed to do what *He is ordained to do*, that they have been used properly. I could have the Scriptures memorized and quote them at appropriate times, but it could still be that I am in no

better condition than the Pharisees, who had their Scriptures memorized, but could not recognize the Word of God when He stood in front of them. Jesus condemned fasting or praying or giving that was done in front of others, and giving that was done to get glory from men (Matthew 6: 1-8;16-18).

The path to God's provision is found by seeking first His Kingdom, and His righteousness. His Kingdom is a place where saving your life will cause you to lose it. Keeping something for this life will cause you to lose it in the next. If you give with the purpose in your heart of receiving, you have never turned the gift loose, and cannot call it a gift. You have simply tried to give it to yourself, or to trade something small for something big. If you give to those who cannot repay, with the intent of blessing Him and His people, you have given something away. Lay up for yourselves treasures in heaven, not on the earth - in heaven, they do not rot or fade or end up missing due to theft as they do on earth. If you give with no expectation that you will ever see some gift again, He sees in your heart Kingdom giving, and rewards it bountifully. He will then be near enough for you to receive manna from His breath and life from His heart and light from His eyes.

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