

# Tithe

## What belongs to God?

*A study compiled by Rachel Cory-Kuehl*

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*Scripture is from the NKJV, unless otherwise noted.*

Are believers today, expected to pay tithe? Tithe of course, means tenth. The LORD expected the ancient Israelites to give 1/10th of their increase, to support the Tabernacle (later Temple), the priesthood, and in support of the poor and the Levites (non-priests who served the Temple). Does the LORD expect believers today, to pay tithe? To whom do we pay the money, seeing the Temple no longer exists?

There were many things that the LORD commanded of Israel, some of which do not apply today. I personally believe the system of animal sacrifices, carried out by the exclusive Aaronic priesthood, was rendered “obsolete” by the New Covenant. The “priesthood” is “changed.” There is no priesthood to receive an animal sacrifice. Circumcision is no longer a requirement for inclusion in the “commonwealth of Israel.” Do the commands concerning the tithe, still apply?

Tithing was around *before* Mount Sinai, and the Covenant of Sinai. Abraham paid tithes to Melchizedek, the king and priest of Salem, a known and identified “priest of God Most High” (*Heb 7:6, Gen. 14:20*). Abraham gave one tenth of all that his forces recovered, in the war with the five pagan kings. This to acknowledge God’s help, and to thank Him.

After the Holy Spirit was poured out on the first Pentecost following Christ’s death, the Book of Acts says that many people sold their lands and divided the money among the believers as their needs were (*Acts 4:32-27*). Now - THAT is a whole lot more than one-tenth. Of course - they *did* believe that Christ would return *very* soon, so they didn’t think they would need their possessions.

Tithing is not mentioned specifically under the New Covenant, but I personally believe that it gives us a clear idea of the minimum that one should give to the LORD, for His work.

Abraham paid tithes, and he lived 400 years *before* Mt Sinai. (*Gen. 14:20*). Jacob pledged, “Of all that You give me, I will certainly return a tenth to You” (*Gen. 28:22*). That was also 250+ years *before* Mt. Sinai.

Under the Sinai Covenant, the LORD commanded that every third year, the tithe was to be “stored up within your gates” and then the Levite, the stranger, the orphan, and the widow could come and find food (*Deut. 14:28-29*). Most churches forget that one. If your church demands you give all of your tithe to them exclusively, show them that passage, and ask whether they delegate 1/3 of all revenues for the poor.

You might also keep in mind, that 1/3 of all income taxes in the US, goes for social welfare programs. During the time of ancient Israel, the tithe *was* the social welfare program, along with system of servitude for six years, if one could not repay his debts.

Incidentally, one-tenth was the just amount which a King could take from his subjects as tax (*1Sam. Cpt 8*). Think of *that* next time you look at your pay-stub deductions.

“One tenth of your increase” - that was the amount to be paid as tithe (*Deut. 14:22*). People calculate their “increase” in different ways. Some folks pay tithe on their gross, others on their net. A few pay tithe on “what’s left” *after* they have paid for all their “essentials.” That one is very subject to one’s attitude and how many items one considers “essential.”

The LORD commanded that farmers in Israel, leave the corners of their fields for the poor (*Lev 19:9, Lev 23:22*). He didn’t say exactly how large the corners should be. How very like the LORD, to allow each farmer to choose how much he would give. Zacchaeus told Jesus, “Look, Lord, I give half of my goods to the poor. . .” (*Luke 19:8*).

You see - it’s really between the individual and the LORD. If you trust Him, you will not feel a need to hold tightly to what you have. Over the last 42 years since I came to know the LORD personally, I have discovered that I cannot out-give HIM. The more I give, the more He blesses.

Malachi 3:8-10 [The LORD said] “Will a man rob God? **Yet you have robbed Me!**

But you say, ‘In what way have we robbed You?’

**In tithes and offerings.**

You are cursed with a curse,

For you have robbed Me, Even this whole nation.

**Bring all the tithes into the storehouse,** that there may be food in My house,

**And test Me now in this,”** Says the LORD of hosts,

“If I will not open for you the windows of heaven

And pour out for you such blessing

that there will not be room enough to receive it!” (NKJ).

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