

Celebrate the Tithe

And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household

Deuteronomy 14:26

All Verses from The Holy Bible, King James Version.

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Foreword

Martin Luther's explanation of the law is that it is a curb, a guide and a mirror. It curbs excessive evil. Think back to the beginning. How long did it take before the whole world was so evil God had to destroy everything but those on the Ark? Now, the law is written on everyone's hearts. Even the hearts of unbelievers. God has withheld judgement for far longer than he did before Noah. It is a guide that shows us what we ought to do. Are we supposed to do it because we'll be saved? Because our salvation depends on it? Of course not. And the law serves as a mirror to "show us our sin." And unfortunately, that is the focus in so many churches. Pastors are taught to preach half law and half gospel. But they don't teach the law as a guide or a curb, but as a mirror. They tell you how awful you (or other people) are for 10 minutes and then tell you how great Jesus is for 10 minutes. What does the Bible say about the law?

And I will walk at liberty: for I seek thy precepts. -

Psalm 119:45

O how love I thy law! it is my meditation all the day. -

Psalm 119: 97

Psalm 119 is a love letter to the law. But the author does not love the law because it gets them into heaven. The author loves the law because love is the foundation of the law.

Matthew 22:36-38

36 Master, which is the great commandment in the law? 37 Jesus said unto him, Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy mind. 38 This is the first and great commandment. 39 And the second is like unto it, Thou shalt love thy neighbour as thyself. 40 On these two commandments hang all the law and the prophets.

Deuteronomy 6:5

Love the Lord your God with all your heart, with all your soul, and with all your strength.

Leviticus 19:18

Thou shalt not avenge, nor bear any grudge against the children of thy people, but thou shalt love thy neighbour as thyself: I am the Lord.

Leviticus 19:34

But the stranger that dwelleth with you shall be unto you as one born among you, and thou shalt love him as thyself; for ye were strangers in the land of Egypt: I am the Lord your God.

Jesus is quoting the Old Testament law. Many Christians today believe that the law no longer applies. It is no longer something we concern ourselves much with. Martin Luther only talks about the 10 Commandments in his Catechism.

Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil. - Matthew 5:17

It is very unfortunate that so many people will read the title or this whole book with a scrunched nose and a scowl ready to lecture me on what they do and don't have to do.

But now being made free from sin, and become servants to God, ye have your fruit unto holiness, and the end everlasting life. - Romans 6:22

How do we know how to serve God except through the law? We do not follow the law to be saved. We follow the law to love God and to love our neighbor.

When reading the laws of the Bible, the question is not whether or not it will save us, but:

1. How does following this law show love to God?
2. How does following this law show love to my neighbor?

I would not call this book a Love Letter to the Tithe because that is not the intent. The intent is simply to teach the truth about the tithe. Only when you actually put it into practice, can you maybe understand how to feel about it.

As you will soon find out, God's people had a hard time loving this law from the beginning.

Verses Mentioning the Tithe

Genesis 14:20

And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

Leviticus 27:30-32

30 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 unto the LORD.

31 And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.

32 And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

Numbers 18:24

But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them,

Among the children of Israel they shall have no inheritance.

Numbers 18:26

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.

Numbers 18:28

Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest.

Deuteronomy 12:6

And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:

Deuteronomy 12:11

Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD:

Deuteronomy 12:17

Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand:

Deuteronomy 14:22-23

22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and

the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

Deuteronomy 14:28

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

Deuteronomy 26:12

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

2 Chronicles 31:5-6

5 And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly.

6 And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps.d

2 Chronicles 31:12

And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next.

Nehemiah 10:37-38

37 And that we should bring the first fruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.

38 And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

Nehemiah 12:44

And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.

Nehemiah 13:5

And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the porters; and the offerings of the priests.

Nehemiah 13:12

Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.

Amos 4:4

Come to Beth-el, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years

Malachi 3:8

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

Malachi 3:10

Bring 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.

Matthew 23:23

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes of mint and anise and cummin, and have omitted the weightier matters of the law, judgment,

mercy, and faith: these ought ye to have done, and not to leave the other undone.

Luke 11:42

But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.

Luke 18:12

I fast twice in the week, I give tithes of all that I possess.

Hebrews 7:5-6

5 And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

Hebrews 7:8-9

8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.

9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham

Chapter 1: In the Beginning

Genesis 2:15-17

15 And the Lord God took the man, and put him into the garden of Eden to dress it and to keep it. 16 And the Lord God commanded the man, saying, Of every tree of the garden thou mayest freely eat: 17 But of the tree of the knowledge of good and evil, thou shalt not eat of it: for in the day that thou eatest thereof thou shalt surely die.

Adam was told he could eat of every tree in the garden except for one. Imagine the Garden of Eden with countless trees. Hundreds, thousands of different trees to eat from. And God said exactly one was not to be eaten from. If there were 100 trees, 1% would be reserved. If there were 1000 trees, 0.1% would be reserved. Perhaps there were only 10 trees in the garden, in which case 10% were reserved. Unlikely.

We all know how that story ended. It was not enough that 99.99% of the garden was theirs to enjoy. Because one solitary tree was denied to them, they had to disobey God. People often ask, “why didn’t God

just not put the tree in the garden?” Because it wasn’t about the tree. A portion of stuff was God’s and God’s alone. What they were really after was 100%. Specifically, the knowledge of Good and Evil. The Devil was cast out of Heaven because he wanted to sit on the throne of God. Should God have just given him the throne? The problem was not the throne, the problem is wanting what isn’t yours to have. You are not entitled to 100%. You should be thankful for the portion you have been given.

Look at the world around you, how has knowing the difference between Good and Evil served human kind? We have the knowledge of Good and Evil and yet so many people don’t even use it. They deny what is Evil and refuse what is Good. Adam and Eve traded eternity for a “gift” that so many people just throw away anyway. How many years of knowing what suffering is do you need to know before you say, “God, I don’t want to know evil anymore.” In the movie Clockwork Orange, one of the characters is strapped to a chair and forced to watch evil being played on a screen. That’s our reality. We are trapped

in this world, forced to endure the fruit of our sin.
When would you like to return the 0.01% that God
had denied you and say, “enough! I’m sorry!”

It is crazy to think there are major religions that
cling to the knowledge of Good and Evil. They believe
it is a good thing that we have it. They don’t
understand the infinite Good God created in the
universe. We will never run out of good to know. If I
never saw another evil in my life I could not be
happier.

Chapter 2: Brothers

“You know what, Stan, if you want me to wear 37 pieces of flair, like your pretty boy over there, Brian, why don't you just make the minimum 37 pieces of flair?” - Joanna, Office Space (1999)

Genesis 4:3-8

3 And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the Lord. 4 And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering:

5 But unto Cain and to his offering he had not respect. And Cain was very wroth, and his countenance fell. 6 And the Lord said unto Cain, Why art thou wroth? and why is thy countenance fallen? 7 If thou doest well, shalt thou not be accepted? and if thou doest not well, sin lieth at the door. And unto thee shall be his desire, and thou shalt rule over him.

8 And Cain talked with Abel his brother: and it came to pass, when they were in the field, that Cain rose up against Abel his brother, and slew him.

Peanuts grow underground. They are the only fruit that does. Perhaps the issue was that Cain was working for peanuts and was giving God peanuts for an offering. Or perhaps, “fruit” is a more general term that can mean anything that is produced by something else. But, regardless, what percentage of his crop did he give God as an offering? And did he select the best fruits, or whatever didn’t “spark joy.” Imagine working the soil for months for a crop to grow and for you to find the choicest fruit only for God to slide over and say, “I’d like that one.” Just as you were about to eat it and enjoy the fruits of your labor. In the game Animal Crossing if you find a clam in the sea, an otter will often come over and ask for it. After awhile, you are quite happy to find one when that otter isn’t around.

But let’s not just think about what percentage of fruit that Cain gave to God, but what percentage of

the work did Cain do to grow the fruit. Cain tilled the field, planted the seeds, tended to the seeds, harvested the fruit. But who caused the seeds to grow? Who provided the sun and the water? Who provided the nutrients in the soil? Who created the whole system that allows this process to even exist?

It is so easy to be caught up in the work we did that we forget that there's a lot that needed to be done for our work to be successful that we had no hand in. And then we God asks for a portion, be put upon.

Abel raised animals which is also not an easy task but also requires a lot of things that people play no part in. Abel was grateful to God for what God did to make his animals grow and produce offspring. And so he gave out of the best of the crop. God made the best of the litter so God was given a portion of what was His. We should happily pay our faithful partner who helps make our ventures successful.

The exact portion that was given is not mentioned in Genesis. The point was the same point that is made in 2 Corinthians 9:7, "Every man according as he purposeth in his heart, so let him give;

not grudgingly, or of necessity: for God loveth a cheerful giver.”

Chapter 3: Battle of the Kings

Genesis 14:1-20

1 And it came to pass in the days of Amraphel king of Shinar, Arioch king of Ellasar, Chedorlaomer king of Elam, and Tidal king of nations; 2 That these made war with Bera king of Sodom, and with Birsha king of Gomorrah, Shinab king of Admah, and Shemeber king of Zeboiim, and the king of Bela, which is Zoar. 3 All these were joined together in the vale of Siddim, which is the salt sea. 4 Twelve years they served Chedorlaomer, and in the thirteenth year they rebelled.

5 And in the fourteenth year came Chedorlaomer, and the kings that were with him, and smote the Rephaims in Ashteroth Karnaim, and the Zuzims in Ham, and the Emins in Shaveh Kiriathaim, 6 And the Horites in their mount Seir, unto Elparan, which is by the wilderness.

7 And they returned, and came to Enmishpat, which is Kadesh, and smote all the country of the Amalekites, and also the Amorites, that dwelt in Hazezontamar. 8 And there went out the king of

Sodom, and the king of Gomorrah, and the king of Admah, and the king of Zeboiim, and the king of Bela (the same is Zoar;) and they joined battle with them in the vale of Siddim; 9 With Chedorlaomer the king of Elam, and with Tidal king of nations, and Amraphel king of Shinar, and Arioch king of Ellasar; four kings with five.

10 And the vale of Siddim was full of slimepits; and the kings of Sodom and Gomorrah fled, and fell there; and they that remained fled to the mountain. 11 And they took all the goods of Sodom and Gomorrah, and all their victuals, and went their way. 12 And they took Lot, Abram's brother's son, who dwelt in Sodom, and his goods, and departed.

13 And there came one that had escaped, and told Abram the Hebrew; for he dwelt in the plain of Mamre the Amorite, brother of Eshcol, and brother of Aner: and these were confederate with Abram. 14 And when Abram heard that his brother was taken captive, he armed his trained servants, born in his own house, three hundred and eighteen, and pursued them unto Dan.

15 And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which is on the left hand of Damascus. 16 And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.

17 And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale.

18 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. 19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: 20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

It is very common that goods and services are paid by one group of people to another group of people in order to maintain peace. There were five kings serving under another king for 12 years before

they rebelled in the 13th year. And a year later, Chedorlaomer had enough of their rebellion and went after them. Three other kings joined in against the rebelling kings. What portion of their wealth do you suppose these rebelling kings were paying to Chedorlaomer? What value did Chedorlaomer provide to these other kingdoms that warranted handing over a portion of their wealth?

The people of these kingdoms worked hard for their wealth and then Chedorlaomer would come by and say “I want those things.” Like Cain who resented God, these kingdoms resented the king. And four of them were destroyed. The last king to remain was the king of Sodom and Gomorrah. That Sodom and Gomorrah. All of their wealth was taken and so was Lot. That Lot. Abraham’s nephew. Before Abraham was Abraham and was instead known as Abram.

Abraham gathered up his people, all 318 of them, and destroyed Chedorlaomer. And suddenly, when it’s over, the King of Salem comes over and blesses Abram. And Abraham responded by giving tithes of everything, or 10% of what he had to the King

Melchizedek who was also the High Priest of God.
What percentage of what it took to win that battle and
save his nephew can be attributed to God and what
portion can be attributed to Abram? And Abram gave
10%.

Chapter 4: Reflection

In the beginning God gave Adam and Eve everything except for a dumb tree and they couldn't handle it. They had to have the fruit of that tree. They could not be denied a single thing. And because they couldn't just be happy with all the perfection they were given, they lost it all.

Then they had to till the field and give offerings to God. They destroyed a portion of their labor as an offering. And Cain couldn't stand it. He was unhappy that some of his work went to "waste." And he became so jealous of his brother who was a cheerful giver, that he killed him. Cain didn't see God's hands in his crops. He didn't see God as a faithful partner. And for that he was banished.

And then we come to Abram whose nephew was taken by a king who just wiped out several other kings. At that moment in time, Abram had 318 faithful people who were willing to fight for him. What if this incident had happened when we had no one to fight for him? What if Abram hadn't been

prepared? Somehow Abram came to this point in his life fully prepared to defeat the King, save his nephew and return many other people and worldly possessions. Was that 100% Abram? Or did God play a role in this?

And then, if it wasn't already clear to Abram, a Priest arrives and blesses him. Abram was so grateful for the blessing and his success that could have only come by the hand of God that he gave 10% of everything he had to the priest for God. Cheerfully. And that was the first tithe.

Adam and Eve were expected to give up a single tree for God. The Bible doesn't say what portion Cain and Abel gave up as an offering. No one told Abram to give 1% or 5% or 10%. He didn't ask the priest what the priest thought would be fair. Without hesitation he gave 10% of everything. It was not a law. It was a reaction of gratitude. A recognition of God's hand in his success. A recognition that God is his faithful partner.

Deuteronomy 8:18

But thou shalt remember the Lord thy God:
for it is he that giveth thee power to get wealth, that he
may establish his covenant which he sware unto thy
fathers, as it is this day.

Chapter 5: The Rich Man

Matthew 19:16-23

16 And, behold, one came and said unto him, Good Master, what good thing shall I do, that I may have eternal life? 17 And he said unto him, Why callest thou me good? there is none good but one, that is, God: but if thou wilt enter into life, keep the commandments.

18 He saith unto him, Which? Jesus said, Thou shalt do no murder, Thou shalt not commit adultery, Thou shalt not steal, Thou shalt not bear false witness, 19 Honour thy father and thy mother: and, Thou shalt love thy neighbour as thyself.

20 The young man saith unto him, All these things have I kept from my youth up: what lack I yet? 21 Jesus said unto him, If thou wilt be perfect, go and sell that thou hast, and give to the poor, and thou shalt have treasure in heaven: and come and follow me.

22 But when the young man heard that saying, he went away sorrowful: for he had great possessions. 23 Then said Jesus unto his disciples, Verily I say unto you, That a rich man shall hardly enter into the kingdom of heaven.

Who has the right to demand something from you in exchange for salvation and treasure in heaven? In some places even today, wicked people demand that others give up their lives for heaven. People are executed rather than give up Christ. They would rather die in Christ than live dead to Christ. It is equally wicked for someone to say you must give up your wealth in order to go to heaven if they aren't God Himself. No one says you can or cannot go to Heaven but God himself. In this case, Jesus, God Himself, asked for 100%.

This wasn't some false minister or other miscreant asking him to give up everything for Heaven, it was God himself. And God was promising treasures in Heaven. What do you suppose the value of the treasures in Heaven would be relative to the value of the treasures the rich man was asked to sell and give away?

If you worked your whole life saving and investing and had \$100,000 in the bank and someone said to give it all away and they'll give you \$900,000, it would be an easy and joyful thing, wouldn't it? To

give away 10% that you worked hard for and keep 90% for yourself that someone else provided. What a joyful thing, isn't it?

Jesus gave the Rich Man the deal of an eternity but he didn't understand. He only understood dollars, he didn't have any comprehension of what heavenly treasures are worth.

When we look at what we give, we think of it as given away a portion of our labor. We believe that we worked for 100% of what we have and how good are we for giving away 10%. But that is incorrect. God is responsible for our wealth. You have to look at the total amount of work that went into the wealth that was produced that is attributed to us. There is a great deal of work required that we did not do.

The truth is, we don't even do 10% of the work required to produce 100% of our wealth. We are not giving away 10% of our labor. We are giving away all of our labor and a lot of God's labor, and what remains is entirely God's labor. A free gift to us that we didn't work for. We give our labor away in gratitude for what God has done for us.

Genesis 14:21:23

21 And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. 22 And Abram said to the king of Sodom, I have lift up mine hand unto the Lord, the most high God, the possessor of heaven and earth, 23 That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich:

After Abram gave 10% of everything he had to the Priest, the King of Sodom offered him spoils of the war. Abram refused because Abram did not want the King of Sodom to be the source of his wealth. Or to even have the appearance of it. Abram understood that his wealth came from God. All of it. What he gave to the Priest was already God's.

Chapter 6: The Law

Deuteronomy 14:22-29

22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 23 And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always.

24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee: 25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose: 26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household,

27 And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: 29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

The tithe is one of the most misunderstood concepts in the Bible. Many churches see 10% and think that's a great idea and you should give 10% of your income to them. Some churches even go so far as to verify you are giving 10% and withhold privileges if you don't. There are two key concepts we will cover soon enough: the Levites and the third year. In this chapter we will simply focus on the base concept of the tithe.

First, it's important to know what the source of the word "fear" is in verse 23. It comes from the Hebrew word "yirah" which means fear, respect, and revere. The fear in this verse is not the fear of a spider or a ghost. It's talking about reverence. And what is the source of this reverence? We just talked about in chapter 3 how some kings got tired of paying another king and rebelled. Are we to revere God because he took some of our things? Are we expecting if we don't give tithes to God he will smite us?

The second thing that is important is the definition of a tithe. Some people say maybe it's not really 10%. Maybe it's just a guideline. No, it's not a guideline, and it's 10%. Leviticus makes the definition plain:

Leviticus 27:32

And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.

To revere someone means to deeply respect them. What is it about the tithe that makes us deeply respect God? Perhaps a clue comes from Dave Ramsey and his teaching that you should put together a \$1000 emergency fund. How hard is it for you to find \$1000 to put into a bank account to just sit there in case of an emergency? For many people, that is quite the challenge because they live paycheck to paycheck. They have never saved a dollar, much less a thousand of them. Now, imagine you make 30,000 per year and make tithing part of your budget. At the end of the year you would have 3,000; three times what Dave Ramsey is asking you to set aside.

When you live paycheck to paycheck and are always broke it is easy to lose sight of your blessings. And with the wrong idea about the tithe, even if you set aside 3,000 on a 30,000 income, you wouldn't see it as yours because you've been told that the tithe is for God. You have to give it to a church. Well, what if I told you, that's not true?

Verses 24 and 25 say that if the place God has chosen is too far away, sell everything and turn it into

money and carry that instead. And what does verse 26 say to do when you arrive? To hand the money over to the church? No. It says, “thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth.” When you get to the place the Lord has chosen, buy whatever your soul lusts after; even strong drink.

Imagine coming to the end of the year and the holidays with 3,000 in your pocket and God says to you, “buy whatever your soul lusts after.” How excited would you be? Can you even spend 3,000 on yourself for Christmas or Thanksgiving? But then, you might think that perhaps you have to hand that stuff over to the church. But what does God say? God says, “thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household”

Is it a little easier to see where the reverence to God comes from now? You work hard for a year. You set aside 10% for the place God chooses. And when the time comes, you buy whatever your soul lusts for and

eat and rejoice because of how great the Lord has been to you.

So many people have budgets for Christmas and expect others to abide by them. And in so many cases they go down and down, year after year. If someone says the limit is 15 per person and you have 3,000 in the bank ready to celebrate with, what do you say to them? “God has blessed me far beyond that, and we’re going to rejoice and be glad.” What other people want to spend on the holidays is their business. They don’t need to be telling you.

One of the very key aspects of the verse is that God says to “eat” before the Lord. It’s very easy to spend 3,000 on electronics and other things. How do you spend 3,000 on a single meal? Or even a week of celebrations? And that’s the point. How much feed can a rich person eat vs a poor person? The richer you are, the more you will have than you are able to consume yourself. So where does the rest go?

Deuteronomy 14:27

And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

The Levites have no inheritance. They were the church. They had no means to produce wealth on their own. They relied on the tithes. The rest of the money goes to the church. Except in the third year, in which the bounty is shared with everyone.

Deuteronomy 14:28-29

28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: 29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

Chapter 7: Prayer of The Third Year

Deuteronomy 26: 12-19

12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; 13 Then thou shalt say before the Lord thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them.

14 I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded

me. 15 Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.

16 This day the Lord thy God hath commanded thee to do these statutes and judgments: thou shalt therefore keep and do them with all thine heart, and with all thy soul.

17 Thou hast avouched the Lord this day to be thy God, and to walk in his ways, and to keep his statutes, and his commandments, and his judgments, and to hearken unto his voice: 18 And the Lord hath avouched thee this day to be his peculiar people, as he hath promised thee, and that thou shouldst keep all his commandments; 19 And to make thee high above all nations which he hath made, in praise, and in name, and in honour; and that thou mayest be an holy people unto the Lord thy God, as he hath spoken.

Deuteronomy 26:13-15

“I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them.

I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded me.

Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.”

I brought the holy things out of my house and have given them to the church, the stranger, the fatherless and the widow, according to your commandments. I have not sinned against your commandments or forgotten them.

I did not eat in sorrow, I did not use the tithe for something unclean, I did not give any for the dead, but I listened to God and did all that He commanded.

God, look from heaven, bless your people and the land which we have been given which flows with milk and honey.

Chapter 8: The Levites

Numbers 17:20-32

20 And the Lord spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel.

21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. 22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance.

24 But the tithes of the children of Israel, which they offer as an heave offering unto the Lord, I have given to the Levites to inherit: therefore I have

said unto them, Among the children of Israel they shall have no inheritance.

25 And the Lord spake unto Moses, saying, 26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe. 27 And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. 28 Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord'S heave offering to Aaron the priest.

29 Out of all your gifts ye shall offer every heave offering of the Lord, of all the best thereof, even the hallowed part thereof out of it. 30 Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. 31 And ye shall eat it in every place, ye and your households: for it is your reward for

your service in the tabernacle of the congregation. 32
And ye shall bear no sin by reason of it, when ye have
heaved from it the best of it: neither shall ye pollute the
holy things of the children of Israel, lest ye die.

This is where God lays out the reasons for things. The first and most important thing is that the Levites have no inheritance. They do not own anything. They cannot produce wealth. The second most important thing is that their job is their service to God. That is their only job. The third most important thing is the heave offering.

Verse 26 clearly lays out that the heave offering is a tenth of the tithe. The tithe is 10% of the increase, or the earnings that year. And 10% of that goes to the Levites. And verses 30-32 make it clear that the heave offering is to be the best of everything. The Israelites are to give 10% based on what passes under a rod, so random (or God directs the animals) selection. And the very best 10% of what is given as a tithe is to be given to the Levites, or the church workers. So if you earn 30,000 in a year, then 10% of that is 3,000 which

is to be tithed and 10% of that, or 300, is to be given to the church workers. That leaves 2,700 to be enjoyed and shared with the church organization. Except in the third year, when the 2,700 would be entirely given away.

1 Timothy 5:17-18

17 Let the elders that rule well be counted worthy of double honour, especially those who labour in the word and doctrine. 18 For the scripture saith, thou shalt not muzzle the ox that treadeth out the corn. And, The labourer is worthy of his reward.

There are some churches today who do not pay their workers and it's not a good thing. These same churches take the tithe of their members, but refuse to give the 10% of the tithe, the best of the best given, to their workers.

Deuteronomy 25:4

Thou shalt not muzzle the ox when he treadeth out the corn.

What does that mean? Back when oxen were used to work the fields, it was illegal to deny the ox the ability to eat the corn of the field as it worked. This law is referred to twice in reference to paying God's workers. It is used in Timothy as referenced above and also in 1 Corinthians.

1 Corinthians 9:7-14

7 Who goeth a warfare any time at his own charges? who planted a vineyard, and eateth not of the fruit thereof? or who feedeth a flock, and eateth not of the milk of the flock? 8 Say I these things as a man? or saith not the law the same also?

9 For it is written in the law of Moses, thou shalt not muzzle the mouth of the ox that treadeth out the corn. Does God take care of oxen? 10 Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope.

11 If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things? 12 If others be partakers of this power over you, are not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ.

13 Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? 14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.

Throughout the history of God's church, the ministers were to be paid for their work so they could focus on the work.

Chapter 9: The First Fruits

2 Chronicles 31:1-12

1 Now when all this was finished, all Israel that were present went out to the cities of Judah, and brake the images in pieces, and cut down the groves, and threw down the high places and the altars out of all Judah and Benjamin, in Ephraim also and Manasseh, until they had utterly destroyed them all. Then all the children of Israel returned, every man to his possession, into their own cities.

2 And Hezekiah appointed the courses of the priests and the Levites after their courses, every man according to his service, the priests and Levites for burnt offerings and for peace offerings, to minister, and to give thanks, and to praise in the gates of the tents of the Lord. 3 He appointed also the king's portion of his substance for the burnt offerings, to wit, for the morning and evening burnt offerings, and the burnt offerings for the sabbaths, and for the new moons, and for the set feasts, as it is written in the law of the Lord.

4 Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the Lord.

5 And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. 6 And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps. 7 In the third month they began to lay the foundation of the heaps, and finished them in the seventh month.

8 And when Hezekiah and the princes came and saw the heaps, they blessed the Lord, and his people Israel. 9 Then Hezekiah questioned with the priests and the Levites concerning the heaps. 10 And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have

had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store.

11 Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them, 12 And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next.

Verse 10: Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store.

One of the key aspects of the tithe is that it makes your blessings plain. They are in front of you in a big pile easy to see. The other thing to notice is that this is not a one day thing. It took them four months to finish the “heaps.” (verse 7). One of the common practices of modern churches that practice their

version of tithing is that they take their 10% throughout the year and it accumulates in their bank account, not yours. The Israelites brought in their individual 10% all at once. They travelled with it. They saw it at their homes. They saw it on the road as they went. And then they saw how it accumulated with all the other tithes. And there was plenty of everyone.

The Bible does not say to give the church their “cut” as soon as you get it. Hold onto it until the end. Let it accumulate, see God’s blessings and then rejoice when it is time to celebrate with it. Corrupt churches want their money now. Every week. God made the tithe a blessing for you. Rather than it being a weekly bill, another reason your bank account is empty, you see your bank account growing week after week and you know you will have plenty to celebrate with when the time comes. Corrupt churches are worried they won’t get “their” money. It’s God’s money. And if the church does it’s job, they’ll get plenty when the time comes because you will be happy to give to God from

the bounty. Corrupt churches never let you see your
bounty of blessings.

Chapter 10: The Tithe In Practice

Nehemiah 10:28-39

28 And the rest of the people, the priests, the Levites, the porters, the singers, the Nethinims, and all they that had separated themselves from the people of the lands unto the law of God, their wives, their sons, and their daughters, every one having knowledge, and having understanding; 29 They clave to their brethren, their nobles, and entered into a curse, and into an oath, to walk in God's law, which was given by Moses the servant of God, and to observe and do all the commandments of the Lord our Lord, and his judgments and his statutes; 30 And that we would not give our daughters unto the people of the land, not take their daughters for our sons: 31 And if the people of the land bring ware or any victuals on the sabbath day to sell, that we would not buy it of them on the sabbath, or on the holy day: and that we would leave the seventh year, and the exaction of every debt.

32 Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God; 33 For the shewbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

34 And we cast the lots among the priests, the Levites, and the people, for the wood offering, to bring it into the house of our God, after the houses of our fathers, at times appointed year by year, to burn upon the altar of the Lord our God, as it is written in the law: 35 And to bring the firstfruits of our ground, and the firstfruits of all fruit of all trees, year by year, unto the house of the Lord: 36 Also the firstborn of our sons, and of our cattle, as it is written in the law, and the firstlings of our herds and of our flocks, to bring to the house of our God, unto the priests that minister in the house of our God: 37 And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the

priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.

38 And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithes of the tithes unto the house of our God, to the chambers, into the treasure house. 39 For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we will not forsake the house of our God.

Nehemiah 12:24-47

24 And the chief of the Levites: Hashabiah, Sherebiah, and Jeshua the son of Kadmiel, with their brethren over against them, to praise and to give thanks, according to the commandment of David the man of God, ward over against ward. 25 Mattaniah, and Bakbukiah, Obadiah, Meshullam, Talmon,

Akkub, were porters keeping the ward at the thresholds of the gates. 26 These were in the days of Joiakim the son of Jeshua, the son of Jozadak, and in the days of Nehemiah the governor, and of Ezra the priest, the scribe.

27 And at the dedication of the wall of Jerusalem they sought the Levites out of all their places, to bring them to Jerusalem, to keep the dedication with gladness, both with thanksgivings, and with singing, with cymbals, psalteries, and with harps. 28 And the sons of the singers gathered themselves together, both out of the plain country round about Jerusalem, and from the villages of Netophathi; 29 Also from the house of Gilgal, and out of the fields of Geba and Azmaveth: for the singers had builded them villages round about Jerusalem.

30 And the priests and the Levites purified themselves, and purified the people, and the gates, and the wall. 31 Then I brought up the princes of Judah upon the wall, and appointed two great companies of them that gave thanks, whereof one went on the right hand upon the wall toward the dung gate: 32 And after

them went Hoshaiah, and half of the princes of Judah, 33 And Azariah, Ezra, and Meshullam, 34 Judah, and Benjamin, and Shemaiah, and Jeremiah, 35 And certain of the priests' sons with trumpets; namely, Zechariah the son of Jonathan, the son of Shemaiah, the son of Mattaniah, the son of Michaiah, the son of Zaccur, the son of Asaph: 36 And his brethren, Shemaiah, and Azarael, Milalai, Gilalai, Maai, Nethaneel, and Judah, Hanani, with the musical instruments of David the man of God, and Ezra the scribe before them.

37 And at the fountain gate, which was over against them, they went up by the stairs of the city of David, at the going up of the wall, above the house of David, even unto the water gate eastward. 38 And the other company of them that gave thanks went over against them, and I after them, and the half of the people upon the wall, from beyond the tower of the furnaces even unto the broad wall; 39 And from above the gate of Ephraim, and above the old gate, and above the fish gate, and the tower of Hananeel, and the tower

of Meah, even unto the sheep gate: and they stood still in the prison gate.

40 So stood the two companies of them that gave thanks in the house of God, and I, and the half of the rulers with me: 41 And the priests; Eliakim, Maaseiah, Miniamin, Michaiah, Elioenai, Zechariah, and Hananiah, with trumpets; 42 And Maaseiah, and Shemaiah, and Eleazar, and Uzzi, and Jehohanan, and Malchijah, and Elam, and Ezer. And the singers sang loud, with Jezrahiah their overseer. 43 Also that day they offered great sacrifices, and rejoiced: for God had made them rejoice with great joy: the wives also and the children rejoiced: so that the joy of Jerusalem was heard even afar off.

44 And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. 45 And both the singers and the porters kept the ward of their God, and the ward of the purification, according to the

commandment of David, and of Solomon his son. 46 For in the days of David and Asaph of old there were chief of the singers, and songs of praise and thanksgiving unto God. 47 And all Israel in the days of Zerubbabel, and in the days of Nehemiah, gave the portions of the singers and the porters, every day his portion: and they sanctified holy things unto the Levites; and the Levites sanctified them unto the children of Aaron.

Chapter 11: Forgetting the Tithe

Nehemiah 13

13 On that day they read in the book of Moses in the audience of the people; and therein was found written, that the Ammonite and the Moabite should not come into the congregation of God for ever; 2 Because they met not the children of Israel with bread and with water, but hired Balaam against them, that he should curse them: howbeit our God turned the curse into a blessing.

3 Now it came to pass, when they had heard the law, that they separated from Israel all the mixed multitude. 4 And before this, Eliashib the priest, having the oversight of the chamber of the house of our God, was allied unto Tobiah: 5 And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the porters; and the offerings of the priests.

6 But in all this time was not I at Jerusalem: for in the two and thirtieth year of Artaxerxes king of Babylon came I unto the king, and after certain days obtained I leave of the king: 7 And I came to Jerusalem, and understood of the evil that Eliashib did for Tobiah, in preparing him a chamber in the courts of the house of God. 8 And it grieved me sore: therefore I cast forth all the household stuff to Tobiah out of the chamber. 9 Then I commanded, and they cleansed the chambers: and thither brought I again the vessels of the house of God, with the meat offering and the frankincense.

10 And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. 11 Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. 12 Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries. 13 And I made treasurers over the treasuries, Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah: and next

to them was Hanan the son of Zaccur, the son of Mattaniah: for they were counted faithful, and their office was to distribute unto their brethren.

14 Remember me, O my God, concerning this, and wipe not out my good deeds that I have done for the house of my God, and for the offices thereof. 15 In those days saw I in Judah some treading wine presses on the sabbath, and bringing in sheaves, and lading asses; as also wine, grapes, and figs, and all manner of burdens, which they brought into Jerusalem on the sabbath day: and I testified against them in the day wherein they sold victuals. 16 There dwelt men of Tyre also therein, which brought fish, and all manner of ware, and sold on the sabbath unto the children of Judah, and in Jerusalem.

17 Then I contended with the nobles of Judah, and said unto them, What evil thing is this that ye do, and profane the sabbath day? 18 Did not your fathers thus, and did not our God bring all this evil upon us, and upon this city? yet ye bring more wrath upon Israel by profaning the sabbath.

19 And it came to pass, that when the gates of Jerusalem began to be dark before the sabbath, I commanded that the gates should be shut, and charged that they should not be opened till after the sabbath: and some of my servants set I at the gates, that there should no burden be brought in on the sabbath day. 20 So the merchants and sellers of all kind of ware lodged without Jerusalem once or twice. 21 Then I testified against them, and said unto them, Why lodge ye about the wall? if ye do so again, I will lay hands on you. From that time forth came they no more on the sabbath.

22 And I commanded the Levites that they should cleanse themselves, and that they should come and keep the gates, to sanctify the sabbath day. Remember me, O my God, concerning this also, and spare me according to the greatness of thy mercy. 23 In those days also saw I Jews that had married wives of Ashdod, of Ammon, and of Moab: 24 And their children spake half in the speech of Ashdod, and could not speak in the Jews' language, but according to the language of each people. 25 And I contended with

them, and cursed them, and smote certain of them, and plucked off their hair, and made them swear by God, saying, Ye shall not give your daughters unto their sons, nor take their daughters unto your sons, or for yourselves. 26 Did not Solomon king of Israel sin by these things? yet among many nations was there no king like him, who was beloved of his God, and God made him king over all Israel: nevertheless even him did outlandish women cause to sin. 27 Shall we then hearken unto you to do all this great evil, to transgress against our God in marrying strange wives?

28 And one of the sons of Joiada, the son of Eliashib the high priest, was son in law to Sanballat the Horonite: therefore I chased him from me. 29 Remember them, O my God, because they have defiled the priesthood, and the covenant of the priesthood, and of the Levites. 30 Thus cleansed I them from all strangers, and appointed the wards of the priests and the Levites, every one in his business; 31 And for the wood offering, at times appointed, and for the firstfruits. Remember me, O my God, for good.

Chapter 12: Reflection

In Genesis, the world quickly goes from being created, to the perfect garden, to Adam and Eve having everything except a tree and then being malcontent about the one lousy tree and getting kicked out and everything is terrible. Nehemiah follows the same pattern. In Chapter 10 the teaching about the tithe is recounted and applied directly to the Levites of that time. Specific people are mentioned and the various jobs that would be filled.

Nehemiah 10:29

They clave to their brethren, their nobles, and entered into a curse, and into an oath, to walk in God's law

Galation 3:10,13

10 For 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

13 Christ 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:

Deuteronomy 23:21

His body shall not remain all night upon the tree, but thou shalt in any wise bury him that day; (for he that is hanged is accursed of God;) that thy land be not defiled, which the Lord thy God giveth thee for an inheritance.

The Levites lived under the curse of the law and made intercession for the Israelites with sacrifices and offerings. Later, Christ would fulfill that role so that we are no longer cursed by being under the law.

Chapter 12 covers the completion of the walls of Jerusalem. All those tithes paid were used to finish the work and to celebrate the completion of the wall. The people understood why they paid the tithes and rejoiced and praised God. And then suddenly, in Chapter 13, everything is wrong. Nehemiah had left

and when he returns, finds the storehouses that were supposed to be filled with tithes, instead treated as a storage shed for the “household stuff.” The Levites are out working in the fields.

Nehemiah 12:29

And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field.

The Bible is incredibly clear that the Levites are supposed to be paid so they don't have to work outside of what God decreed they should do. The disciples also discussed this issue in the New Testament.

Acts 6:2

Then the twelve called the multitude of the disciples unto them, and said, It is not reason that we should leave the word of God, and serve tables.

Some churches refuse to pay their workers and claim it's a good thing that people “volunteer” to work

for God. Just because people volunteered to work for God does not mean they should not be paid for their work. Everyone (in a free society) “volunteers” to work for a job. No one forces them into a position. And yet, they expect to be paid fair wages. Nehemiah makes it abundantly clear it is not okay to not pay God’s workers. He restored their pay and sent them back to the temple to do God’s work. They no longer had to work a field or wait tables.

We don’t know how long Adam and Eve lasted in the garden before they were kicked out. We don’t know how long the Israelites paid tithes before the Levites were denied their wages and had to find “real” jobs. It could very well be that as soon as Jerusalem was completed, the king didn’t see any further need for God’s workers. Maybe we too see that Christ finished the work, so what need is there to tithe?

Chapter 13: The Law of the Gospel

Amos 4

4 Hear this word, ye kine of Bashan, that are in the mountain of Samaria, which oppress the poor, which crush the needy, which say to their masters, Bring, and let us drink. 2 The Lord God hath sworn by his holiness, that, lo, the days shall come upon you, that he will take you away with hooks, and your posterity with fishhooks. 3 And ye shall go out at the breaches, every cow at that which is before her; and ye shall cast them into the palace, saith the Lord.

4 Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: 5 And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord God.

6 And I also have given you cleanness of teeth in all your cities, and want of bread in all your places:

yet have ye not returned unto me, saith the Lord. 7 And also I have withholden the rain from you, when there were yet three months to the harvest: and I caused it to rain upon one city, and caused it not to rain upon another city: one piece was rained upon, and the piece whereupon it rained not withered. 8 So two or three cities wandered unto one city, to drink water; but they were not satisfied: yet have ye not returned unto me, saith the Lord.

9 I have smitten you with blasting and mildew: when your gardens and your vineyards and your fig trees and your olive trees increased, the palmerworm devoured them: yet have ye not returned unto me, saith the Lord. 10 I have sent among you the pestilence after the manner of Egypt: your young men have I slain with the sword, and have taken away your horses; and I have made the stink of your camps to come up unto your nostrils: yet have ye not returned unto me, saith the Lord. 11 I have overthrown some of you, as God overthrew Sodom and Gomorrah, and ye were as a firebrand plucked out of the burning: yet have ye not returned unto me, saith the Lord.

12 Therefore thus will I do unto thee, O Israel: and because I will do this unto thee, prepare to meet thy God, O Israel. 13 For, lo, he that formeth the mountains, and createth the wind, and declareth unto man what is his thought, that maketh the morning darkness, and treadeth upon the high places of the earth, The Lord, The God of hosts, is his name.

“kine of Bashan” literally means “cows of Bashan.” God is calling the people fat cows who oppress people while they live in luxury who then use the law to try to make up for their sins.

Amos 4:4-5

4 Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: 5 And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord God.

God sarcastically tells them to keep on sinning, and just bring their tithes every third year and offerings, maybe a sacrifice. “That is just like you,” says God. The Catholic church tried the same thing for a time with “indulgences.” The tithe is not an indulgence, it turns out.

Romans 6:1

What shall we say then? Shall we continue in sin, that grace may abound?

The “gospel” of the world tends to revolve around the theme of just being a “good” person and then surely, you’ll go to Heaven or whatever. Other churches corrupt the Gospel by insisting that there are parts of the law we must keep ourselves, that Christ didn’t do it all. As we learned earlier, the law is a curse. And as such it cannot be attached to the Gospel. Amos 4 is all about people trying to pretend that keeping the law makes up for their atrocious behavior.

Luke 11:42

But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.

Jesus is accusing the Pharisees of doing pretty much the same thing as God was accusing the Israelites of doing in Amos: tithing but ignoring everything else God tells us to do. There are a lot of things in the Bible that aren't laws but that we should be thinking about when it comes to how we behave and interact in the world.

The Pharisees believed that only the law mattered; the rest was just suggestions that could be ignored. Many churches today see the law as a relic that Jesus fulfilled so we don't need to worry about it. "What does this have to do with my salvation?" "If I believe I must do it then I am believing contrary to what the Bible says that my salvation is by grace alone."

You're not supposed to do it because you have to, or because of some misguided idea that keeping

laws makes up for sins. You're supposed to understand the law and take it to heart so that you want to do it.

Joshua 1:8

This book of the law shall not depart out of thy mouth; but thou shalt meditate therein day and night, that thou mayest observe to do according to all that is written therein: for then thou shalt make thy way prosperous, and then thou shalt have good success.

Psalm 1:2

But his delight is in the law of the Lord; and in his law doth he meditate day and night.

1 Timothy 4:15

Meditate upon these things; give thyself wholly to them; that thy profiting may appear to all.

Chapter 14: The Blessings of the Tithe

Malachi 3:7-10

7 Even 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? 8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. 9 Ye are cursed with a curse: for ye have robbed me, even this whole nation. 10 Bring 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. 11 And 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. 12 And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.

Normally, God says don't test him. However, in Malachi 3, when it comes to tithing he says "prove me now herewith" which means He is challenging you to tithe and compel Him to pour out His blessings which includes ensuring that you have a successful harvest and nations will not be able to deny how blessed you are.

I can't tell you how tithing will make you feel or what will come of it. Obviously the Israelites quickly abandoned it. They weren't getting what they thought they were entitled to get out of it. Is God lying? Is it not really that great of a thing? Or were they acting like Cain and then pouting when God rejected their offerings?

That's for you to decide. It's not the law. You don't have to do it. But for myself, I will keep doing it.

Chapter 15: The New Testament

Luke 18:9-14

9 And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others: 10 Two men went up into the temple to pray; the one a Pharisee, and the other a publican.

11 The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. 12 I fast twice in the week, I give tithes of all that I possess. 13 And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner.

14 I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.

Luke 21:1-4

1 And he looked up, and saw the rich men casting their gifts into the treasury. 2 And he saw also a certain poor widow casting in thither two mites. 3 And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all: 4 For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had.

Most retellings of this story stop there and marvel at the generosity of the poor woman who gave all we had and suggest we should be as giving as her. Jesus was not done with the story.

Luke 21:5-6

5 And as some spake of the temple, how it was adorned with goodly stones and gifts, he said, 6 As for these things which ye behold, the days will come, in the which there shall not be left one stone upon another, that shall not be thrown down.

Jesus had noted that a poor woman who had almost nothing was giving everything she had to the church. A church which was adorned in riches.

How had it come to be that a poor woman was serving a church and the church not serving the poor woman?

Jesus then revealed his condemnation of the temple which would come to pass about 40 years later with its complete and utter destruction. The world complains about rich churches not taking care of the poor endlessly. And they're not wrong. The mission of the tithe is to pay the salaries of the workers and to take care of the poor. A mission that many churches have long forgotten as they, like at the time of the temple, heap praises on the poor for giving while failing to do their job of caring for the poor.

As Scrooge might ask, “don't the poor have welfare?”

2 Corinthians 9:7

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

Luke 3:11

He answereth and saith unto them, He that hath two coats, let him impart to him that hath none; and he that hath meat, let him do likewise.

The Bible makes it clear that keeping the law does not make up for your sins. The parable of the Pharisee and the Publican repeats what God said in Amos and what Jesus said directly to the faces of the Pharisees. We are obviously not to aspire to be a sinner begging for mercy deliberately refusing to live up to God's laws and ideals paying absolutely no mind to them. The Pharisee is again acting like Cain and getting rejected by God. It is not about what we "have" to do: it's about what we love doing. Endless complainers lack humility as much as braggarts. The

sinner wants to repent, to go back, reread and do better.

1 John 5:3

For this is the love of God, that we keep his commandments: and his commandments are not grievous.

God wants us to get it. He wants us to just do it; to really understand His laws in the fiber of our being.

Psalm 37:31

The law of his God is in his heart; none of his steps shall slide.

It shouldn't be surprising that Jesus moves beyond 10% in his teachings. Luke 21 talks about a Widow giving everything she has because she believed in the church. Luke 3 says whoever has two coats should give up one to someone who needs one. It's

not about the amount. It's about service and recognizing you have more than you need and being generous with the portion that is more than you need.

Luke 21 is not criticizing anyone for giving out of their abundance. God blessed them with that abundance. It's a lot easier for someone to give 10% of their income away when they can comfortably live on 90% of their income. When it becomes more important to serve others than to have that thing you want, then you may start to get it.

The Bible started with only a tree in a forest reserved for God. And it ends with Jesus saying to give it all up for Him because He gave it all up for you.

Appendix A: Implementing the Tithe

The tithe is 10%. No more, no less.

Have all of your household income go into a single checking account.

Open a free savings account with an online bank such as Ally and out of every income deposit into your primary checking account, move 10% into your savings account.

If you're asking if the 10% is before or after taxes, you're not getting it. If you're asking if you need to tithe the sale of a large asset, you're not getting it. If you have a rental property and wonder if you should deduct the mortgage from the rent check before tithing, you're not getting it.

If you find yourself short and need to borrow money from the tithe to pay a bill, repay the amount you took plus 20% additional. It is not free money. It is God's money. In the movie "Up" there is a jar they collect coins in and they constantly break the jar to pay bills. The tithe is an unbreakable jar. Find another way to pay your bills. Do not steal from the jar. If a bill is due today and you are paid tomorrow, then pay the tithe back plus 20%. If you can't pay it back, find another way to get the money.

Leviticus 27:31

And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.

In the Old Testament, tithes were generally animals. And the priest would attribute a dollar amount to those animals. If someone wanted to "redeem" their tithe or take it back for their own personal use, they had to pay the amount determined by the priest plus 20%.

You should be listening to Dave Ramsey and have an emergency fund so you don't have to dip into your tithe. But, perhaps you'll get it and not mind throwing extra money in there rather than dip into your "penalty free" emergency fund when you're a little low on cash before payday.

About every culture has an annual big event. In the United States, we end the year with Thanksgiving, Christmas and New Years. Unless your church has picked a particular holiday to focus on, pick whichever holiday you like to Celebrate the Tithe.

It is up to you to decide when the third year is. If you have never tithed before, then perhaps you can call the first year you tithe the first year. If you reflect honestly and see that perhaps you have been enjoying God's blessings, then maybe the first time you spend the year tithing you call it the third year or the second year.

Personally, I finally got the tithe the year after I realized I could be generous in ways I'd never been generous before. The first year I deliberately tithed, I called the second year. And the next year would be the

third year. You can think about how it would make you feel to deliberately recognize God's blessings for two years and then how you would feel in the third year giving it all away.

The 1st and 2nd year you can enjoy some of the tithe yourself. If you have to ask how much of it, you're not getting it. Much of it should be given away to those in need. 10% of it goes to the church. If you're wondering if you can give more than 10% to the church, you're not getting it.

In the 3rd year, none of it is to be consumed for your own enjoyment. All of it is to be given away to the needy. 10% of it goes to the church.

Appendix B: Common Errors

Not Teaching the Tithe

The most common error in churches is not teaching what the tithe is about. It can be too easy to be legalistic about it so they just mention that “10% is a good idea” and leave it at that. That’s a mistake. There’s a reason God sets aside His “don’t test me” command in regards to it. It is one of the great teachings of the Bible. It is the means by which the church serves its mission to care for the poor.

Mandating the Tithe

Jesus criticized the Pharisees for following the law and not doing things that are not the law that God also talks about as being important. The Bible is filled with condemnations for people not doing things that were never codified as any sort of law. There’s a reason the law is written on our hearts. Following the law opens your heart (and your brain) to the important things. Jesus fulfilled the law. It’s not a question of

salvation. The tithe is a financial means of mercy and compassion.

Taking a Weekly Stipend

The tithe is not a weekly stipend. Some people may feel compelled to give the entire tithe to the church every week so they don't spend it. It would be far better to learn how to not spend it. Also, it is not all for the church. 10% of the tithe is for the church workers.

For two years, a portion is for you to enjoy to praise God with and the rest is to bless others with. And in the third year, 10% goes to the church workers and the rest is to be given away to bless others. Keep it in your bank account not only so that you can plainly see how blessed you are, but so that throughout the year if you find someone in need, you have the money to assist them. The tithe is a tool of service for you to use.

The church gets their 10% at the end of the year. In two months, you will have enough set aside to pay the entire 10% for the church workers at any point

in the year if they are dependent on regular monthly income. And if you feel compelled to give more, give more.

Not Observing the Third Year

There are no shortage of churches that preach the tithe but never seem to make it to the third year. There is a distinct difference in how the tithe is observed every third year. If your church takes a tithe but you've never seen a change in how it's used, they're not tithing.

Not Celebrating the Tithe

There are no shortage of churches that preach the tithe but never tell you to buy “whatever your soul lusts after” (Deuteronomy 14:26) for a celebration feast. The Bible says only 10% of the tithe goes to the church workers. It does not say how much of it you can expend for you and your household to “eat in the presence of the Lord your God and rejoice.” If you have never used a portion of your tithe to celebrate,

you're not tithing. And you can't learn deep in your heart what it's about:

I have more than enough, let me share with you that we may all rejoice and be glad for what the Lord has done.