

**The Tithe of YHWH**  
Second Edition

**By**  
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## **The Tithe of YHWH**

Much of the information taught on tithing in Christianity is very inaccurate. For example many Christian preachers who teach that the Torah has been abolished encourage tithing from their members. This is of course totally inconsistent with their own theology. The only time the tithe is mentioned in the "New Testament" is in reference to the Torah practice... but according to their (false) theology we are not obligated to observe the commandments of the Torah. In fact if in deed the Torah was "bondage" that we needed to be "freed" from (and it is not) then certainly the requirement to tithe would be part of that bondage that we were supposedly freed from. So why would Christian preachers be so inconstant as to encourage tithing from their members? And what basis do Christian preachers have to receive the tithe?

However how should those of us who understand that the Torah is for all generations forever treat the topic of tithing? Should we tithe? If so, where do we send a tithe? In this article I hope to answer many commonly asked questions about tithing from a Torah perspective.

### **The Meaning of the Word "Tithe"**

It simply means one tenth. The root of the word is 'EhSehR, which is the feminine cardinal for the number "ten". One tenth is formed by adding the letter "mem" or "m" prefix. Thus we have the word, Ma-'ASaR meaning "from the tenth." Thus the word tithe simply means a tenth.

### **Abraham Tithed**

The principle of tithing did not originate in the Mosaic Covenant. Avraham tithed in Genesis 14 long before the Mosaic Covenant (or even the Abrahamic Covenant) was entered into. Lets examine Gen. 14 and see what the Torah tells us about this pre-Mosaic tithe.

And Melchizedek king of Salem brought forth bread and wine:  
and he was the priest of the most high God.  
And he blessed him, and said, Blessed be Abram

of El Elyon, possessor of heaven and earth:  
And blessed be El Elyon, which hath delivered  
thine enemies into thy hand. And he gave him tithes of all.  
(Gen. 14:18-20)

The word translated “tithes” here is actually singular in the Hebrew, so that the verse might better read “And he gave him the Tithe from all”.

Who was this Melchizedek and why did Abraham pay the tithe to him? The answer may be found in the Book of Jasher also known as Midrash Sefer HaYashar. The Book of Jasher contains this same account but with some important additional information:

And Adonizedek king of Jerusalem, the same was Shem, went out with his men to meet Abram and his people, with bread and wine, and they remained together in the valley of Melech.  
And Adonizedek blessed Abram, and Abram gave him a tenth from all that he had brought from the spoil of his enemies, for Adonizedek was a priest before God.  
(Jasher 16:11-12)

Now according to the Book of Jasher Abraham tithed to Melchizadek (or Adonizadek) because he was a "priest". How is it that Melchizadek is called a "priest"? Although Melchizadek was not a Levite (there were not yet any Levites) we do have a clue in Jasher as to why he is called a "priest". Jasher reveals the identity of Melchizadek saying "the same is Shem" (this identity of Melchizadek is also recorded in the Talmud in b.Ned. 32). Now this is very important because the Book of Jasher also records the fact that Shem had been Abraham's Torah teacher:

And when Avram came out from the cave, he went to Noach and his son Shem, and he remained with them to learn the instruction of YHWH and his ways, and no man knew where Avram was, and Avram served Noach and Shem his son for a long time. And Avram was in Noach's house thirty-nine years,

and Abram knew YHWH from three years old, and he went in the ways of YHWH until the day of his death, as Noach and his son Shem had taught him;  
(Jasher 9:5-6)

(If you do the "Bible Math" you will find that Noach and Shem died AFTER Avraham was born, a point that surprises some people.)

Thus Abraham paid the tithe to Shem because Shem had been his personal Torah teacher.

### **Jacob Tithed**

Another example of the pre-Mosaic tithe is the vow Jacob made to tithe saying to Elohim "and of all that you shall give me I will surely give the tenth onto you" (Gen. 28:22). Note that Jacob tithed on all that Elohim had given him and not simply on agricultural produce. In fact Jacob even tithed from his sons. In the Midrash Rabbab, 70:7-8, page 640; there is an important story related to Jacob's tithe told by Rabbi Joshua of Sikaan in the name of his teacher Rabbi Levi:

A certain Curthean (Samaritan) attempted to trap Rabbi Mier in a question concerning Jacob's vow to HaShem to give a "tithe of all."

You Jews teach that Jacob gave a tenth of all to HaShem; yet Jacob had twelve sons: Jacob also said, 'Ephraim and Manasseh are mine.' That makes fourteen sons of Jacob, yet Jacob gave only one son to HaShem and that was Levi," spoke the Curthean, implying that Jacob the Jew had broken his vow to HaShem.

"How," continued the Curthean, "can only one of fourteen sons be reconciled as a tithe of fourteen sons?"

Rabbi Mier replied, "How many matriarchs of Jacob's sons were there?"

"Four," answered the Curthean, "Leah, Rachel, Bilhah and Zilpah."

'True," answered Rabbi Mier. "Then how many were sanctified by Pid-yon-ha Ben or the Redemption of the Firstborn?"

"Four," responded the Curthean.

"True," responded Rabbi Mier. "And what is redeemed as holy need not be sanctified again. Therefore, since there were four firstborn sons sanctified by the redemption of the firstborn, they need not be sanctified by the tithe of Jacob's sons. Hence, Levi, who was not the firstborn of Leah; was given by Jacob of his nine remaining sons: Jacob gave more than one ninth, he gave one tenth of his sons, more than fulfilling his vow to "give a tenth of all."

The setting apart of Levi, one tenth of Jacob's sons, was to provide a tribe of full time Torah teachers (as shown above) in the Levitical tribe.

### **The Tithe in the Mosaic Torah**

The Torah says:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is YHWH's; it is set-apart unto YHWH.  
(Lev. 27:30)

Notice that this statement in Torah is not a commandment to tithe, it simply informs us that the Tithe belongs to YHWH. There was no need to command the people to tithe, because the tithe was already in effect.

Next we read about the tithe in Numbers:

And unto the children of Levi, behold, I have given all the tithe in Yirae'el for an inheritance, in return for their service which they serve, even the service of the tent of meeting.  
(Num. 18:21)

Here we read that the Levites were to be paid out of the tithe of YHWH in exchange for their Temple Service.

Notice that these were two separate precepts of Torah. One in Lev. 27:30 informs us that the tithe belongs to YHWH, the second in Num. 18:21 tells us that the Levites were to be compensated for their Temple work by being paid from the tithe. The reason these two precepts are separated from each other in the Torah is because they are separate precepts.

Some have argued that this Mosaic tithe was not the same as the tithe Abraham had paid, and that the two are unrelated. In fact the reason that the Torah does not actually institute the tithe in Lev. 27:30 but simply mentions that the Tithe belongs to YHWH, is that the practice of tithing already existed. Otherwise a Hebrew receiving the Mosaic Law might have gotten to Lev. 27:30 and said “tithe? what tithe?”.

YHWH says “Abraham obeyed my voice, and kept My charge, My commandments. My statutes and My Laws” (Gen. 26:5). Over 400 years before Mt. Sinai, Abraham was keeping the Torah! When Abraham tithed, it was THE Tithe of the Torah.

Paul’s whole argument in Hebrews 7:4-10 is based on an equivalence. If the tithe Abraham paid to Melchizadek in Gen. 14:17-20 and Heb. 7:1-3 was just “a tenth” UNRELATED to “THE Tithe” the Levites received, then Paul’s whole argument in Heb. 7:4-10 is without any basis, Paul would be comparing apples and oranges. The whole point to Heb. 7:1-10 is that Abraham paid THE TITHE of the Torah to Melchizadek, the SAME tithe the Levites still in Avraham’s loins would also receive. If it is not the SAME Tithe, then there is no point to be made in Hebrews 7:1-10.

## **THE SECOND TITHE**

There are actually two tithes in the Mosaic Covenant, the second one was tied to the seven year cycle of the Land. When the Temple stood the first tithe was used for the maintenance of the Levites in exchange for their work in the Temple (Num. 18:21) who then gave a tenth of the tithe to the High Priest (apparently to be distributed to the Ahronic Priests (Numb. 18:23-32).

The second tithe (Maaser Sheni) was converted to money and used to make a personal pilgrimage to Jerusalem. The "pilgrim" could spend this money however he liked on the pilgrimage but was expected to treat the Levites to a feast as well upon his arrival and any surplus was given to the Levites (Deut. 14:22-27). Every third year however the tither stayed home and used this second tithe to feed the needy and local Levites (Deut. 14:28-29). Thus the Mosaic tithing schedule goes like this:

Year

1. First Tithe: Levites; Second Tithe: Pilgrimage and Levites
2. First Tithe: Levites; Second Tithe: Pilgrimage and Levites
3. First Tithe: Levites; Second Tithe: Feeds the needy and Levites
4. First Tithe: Levites; Second Tithe: Pilgrimage and Levites
5. First Tithe: Levites; Second Tithe: Pilgrimage and Levites
6. First Tithe: Levites; Second Tithe: Feeds the needy and Levites
7. The Sabbath of the land, only the First Tithe was paid on any volunteer crop and on other non-planted increase.

(The first tithe could only be converted into money by paying a 20% penalty (Lev. 27:31) however the second tithe was generally converted to money as a matter of course (Deut. 14:25).)

## **NET OR GROSS?**

I am often asked if the tithe is on the gross or on the net. The answer is that the tithe is on the net, not on the gross. This is made apparent from what the Torah tells us concerning the second Tithe:

You shalt truly tithe all the increase of your seed,  
that the field brings forth year by year.  
(Deut. 14:22)



If this is true of the second tithe, it is logical to conclude that it was also true of the first tithe.

Note that in the tithe was only paid on the "increase" (i.e. the profit margin) but the planted seed (overhead) was not included, only the increase was tithed on. In other words the tithe is on the net income not the gross income.

## **DO WE ONLY TITHE ON AGRICULTURAL PRODUCE?**

The Torah tells us Abraham gave the tithe "of all" (Gen. 14:18-20) Jasher 16:11-12 defines this as "ALL that he had brought from the spoil of his enemies" and Heb. 7:4 also qualifies this as "the spoils" . This was not just agricultural produce, in fact the Torah tells us that "Avram was very rich in cattle, in silver and in gold." (Gen. 13:2). In Hag. 2:8 YHWH says "The silver is mine, and the gold is mine" the point is that everything we know is a product of the ERETZ (land/earth). We are unable to create "something from nothing". Even our own services are produce of the earth, because our very bodies are "dust of the earth". We brought nothing to this planet when we were born, and none of it belongs to us, it all belongs to YHWH. He allows us to keep most of our increase on His investment.. He put up the capitol, He provided the raw material and he retains his Tithe on all the "increase" we produce from his Earth.

So yes if we grow wheat, we tithe on that, if we raise cows, we tithe on that, if we mine silver or gold, we tithe on that, if we earn money using our brains (which he made), we tithe on that as well.

## **WHO RECEIVES THE TITHE TODAY?**

Since the Levites are no longer ministering in the Temple, to whom does the tithe go?

Even in Tanak times the people did not tithe to the Levites. The Tithe was surrendered to YHWH (Lev. 27:30) and the Levites were then paid out of the "Tithe Fund" in exchange for their Temple work (Num.

18:21). Notice that these are two separate precepts of Torah. Lev. 27:30 declares that the Tithe belongs to YHWH, and Num. 18:21 declares that it was to be used to compensate the Levites for work in the Temple. This is why Hebrews says only “the sons of Levi, who receive the office of the Priesthood” were paid from the tithe by the first century (Heb. 7:5). By this time these were the only ones working in the Temple.

Now that the Temple is no longer standing, and the Levites are no longer working, whom should the tithe go to support? The solution to this enigma is answered for us in the Ketuvim Netzarim:

Those elders who conduct themselves well should be esteemed worthy of double honor, especially ***those who labor in the word and in teaching***, For the Scripture says that ‘you should not muzzle the ox, while threshing,’ (Deut. 25:4) and ‘the laborer is worthy of his wage.’ (Mt. 10:10)  
(1Tim. 5:17-18)

Paul also expands on this thought in 1Cor. 9:6-14:

Also, I only, and Bar Nabba, have we not the power not to work? Who is this who labors in the service (ministry) by the expanse of his nefesh? Or who is he who plants a vineyard and from its fruit does not eat? Or who is he who tends the flock and from the milk of his flock does not eat? Do I say these [things] as a son of man? Behold, the Torah also said these [things]. For it is written in the Torah of Moshe, ‘You shall not muzzle the ox that threshes.’ (Deut. 25:4) I is a concern to Eloah about oxen? But, it is known that because of us he said [it] and because of us it was written, because it is a need [that] the plowman plow unto hope and he who threshes, unto the hope of the harvest. If we have sown spiritual [things] among you, is it a great [thing] if we reap [things] of the flesh from you? ... ***those who labor [in] the Beit Kodesh [the Temple] are sustained from the Beit Kodesh and those who labor for the alter have a portion with the alter? So also, our Adon commanded that those who are proclaiming his goodnews should live from his goodnews.***  
(1Cor. 9:6-14)

Paul tells us that those who “labor in the Word and in teaching” “who are proclaiming the goodnews” are entitled to the *same* support as “those who labor in the Temple... who labor for the altar”.

The Levites are no longer laboring in the Temple and are not eligible to receive be paid for their labor from the Tithe, but Paul tells us that “those who labor in the Word and in teaching” are eligible for the *same* support. With the Levites no longer laboring in the Temple, those who “labor in the Word and teaching” remain eligible to be paid from the Tithe. This is exactly the Tithe Melchizadek received from Abraham before the Temple stood.

## **IS THE TITHE FOR TODAY?**

In this movement we often deal with the question “Is the Torah for today?”. Ironically those that teach the Torah has been done away with encourage their audience to tithe, on the other hand, those that maintain that the Torah is for today, often teach that the tithe is not for today!

Many in the Torah Observant movement have been taught that the tithe only goes to Levites, or only goes to the Temple and is only on agricultural produce of the land of Israel. As a result, Torah Observant believers are often taught that they need not practice tithing today.

But let us look to see what the Scriptures say about this very important matter. The prophet Malachi writes:

1 Behold, I send My messenger, and he shall clear the way before Me; and the Adon, whom you seek, will suddenly come to His temple, and the messenger of the covenant, whom you delight in, behold, he comes, says YHWH Tzva’ot.

2 But who may abide the day of his coming? And who shall stand when he appears? For he is like a refiner's fire, and like fullers' soap;

3 And 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; and there shall be they that shall offer unto YHWH offerings in

righteousness.

4 Then shall the offering of Y'hudah and Yerushalayim be pleasant unto YHWH, as in the days of old, and as in ancient years.

5 And 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, says YHWH Tzva'ot.

6 For I YHWH change not; and you, O sons of Ya'akov, are not consumed.

7 From the days of your fathers you have turned aside from My ordinances, and have not kept them. Return unto Me, and I will return unto you, says YHWH Tzva'ot. But you say: 'Wherein shall we return?'

8 Will a man rob Elohim? **Yet you rob Me**. But you say: 'Wherein have we robbed You?' **In tithes and heave-offerings**.

9 You are cursed with the curse, yet you rob Me, even this whole nation.

10 Bring you the whole tithe into the store-house, that there may be food in My house, and try Me now herewith, says YHWH Tzva'ot, if I will not open you the windows of heaven, and pour you out a blessing, that there shall be more than sufficiency.

(Malchi 3:1-10)

Now it is very clear that this is speaking of the last days judgment “And I will come near to you to judgment; and I will be a swift witness” (Mal. 3:5). In this context, YHWH calls the Body to return to keeping Torah, and the Body says “Wherein shall we return” (3:7) in other words “But YHWH, we HAVE been keeping Torah.” Then YHWH informs them to their surprise that they have failed to keep his Torah because they have failed to tithe, though they did not even realize that they were not tithing (3:8). The context here is clear, why would YHWH rebuke his last days people for not tithing, if there is not obligation to tithe in these last days?

Now lets look at the phrase “against those that oppress the hireling in his wages” (3:5). What does this mean? Yeshua said:

for nothing you have received,  
for nothing you will give.  
(Mt. 10:8)

Sadly for years this passage has been quoted out of context and misused by many to "prove" that those in the ministry should not receive community support for their efforts.

In fact the verse in question is, in context, saying exactly the opposite of what these people represent it as saying.

Actually, Yeshua in the next few verses following this statement instructs his talmidim to request and subsist on community support:

Provide neither gold, nor silver, nor lesser coin in your belts. Pack not for the journey, either two coats, or sandals, or a staff, for the laborer is worthy of his food. And into whatever city or town you will enter, enquire who in it is honorable, and there abide until you go out from there."  
(Mt. 10:9-11)

Some light on this text may be acquired by examining a statement by Josephus concerning the first century Essene sect of Judaism:

...and if any of their sect come from other places, what they have lies open for them, just as if it were their own; and they go into such as they never knew before, as if they had been ever so long acquainted with them. For which reason they carry nothing with them when they travel into remote parts, though still they take their weapons with them, for fear of thieves. Accordingly there is, in every city where they live, one appointed particularly to take care of strangers, and provide garments and other necessaries for them.  
(Josephus; Wars 2:8:4)

Yeshua's talmidim had for the most part, come from an Essene background. It would appear that they were therefore able to travel within Essene circles from town to town without having to carry additional supplies. Yeshua felt that his twelve were entitled to be supported by the community.

Yeshua drives the point home saying "the laborer is worthy of his food." A saying which Paul later cites to prove that "those who labor in the word and its teaching" are worthy of "double honor" which in context seems to indicate that they have the right, like any other laborer, to expect to be paid for their work in the ministry. In fact he even quoted this statement by Yeshua (Mt. 10:10) to support the point:

Those elders who conduct themselves well should be esteemed worthy of double honor, especially those who labor in the word and in teaching, For the Scripture says that `you should not muzzle the ox, while threshing,' (Deut. 25:4) and ***the laborer is worthy of his wage.***" (Mt. 10:10)  
(1Tim. 5:17-18)

Certainly the context of Yeshua's statement "for nothing you have received, for nothing you will give." (Mt. 10:8) was that of a society in which all things were held in common and each person's needs were taken care of by that community (Mt. 10:9-11 and Acts 2:44 & 4:32) but we do not live in such a society, and so citing Mt. 10:8 to those in the ministry today, is akin to asking us to make bricks without straw.

This is why Malachi says that those who steal the tithe in the last days are "oppressing the hireling in his wages" (Mal. 3:5) because "the laborer is worthy of his wage" (Mt. 10:10; 1Tim. 5:18) because just as "... those who labor [in] the Beit Kodesh [the Temple] are sustained from the Beit Kodesh and those who labor for the alter have a portion with the alter? So also, our Adon commanded that those who are proclaiming his goodnews should live from his goodnews." (1Cor. 9:6-14).

## **TO WHOM SHOULD WE TITHE?**

It would be great if we could simply make our check out to “YHWH”, but for obvious reasons that is a little unrealistic today. The only viable alternative is to give YHWH’s Tithe to whatever organization best appears to be doing YHWH’s work today. In the days of the Temple this would have been the Levitical Priests, but in our day it is whoever is “laboring in the Word and teaching... proclaiming the goodnews.”

The Worldwide Nazarene Assembly of Elohim is striving to fulfill the great commission originally given to our Nazarene forefathers, to bring the message of Torah and Messiah to the world. We are teaching this message with all the zeal of the Ruach HaKodesh (Holy Spirit). We absolutely believe that Tithing is a Torah based practice as much for today as the rest of the Torah, and rightly suited to finance the teaching of the Word of Elohim to the world.





## **Frequently Asked Questions About Tithing**

**Q:** Does the Worldwide Nazarene Assembly of Elohim accept tithes and offerings?

**A:** Tithes and offerings are gratefully welcomed.

**Q:** Are donations to the Worldwide Nazarene Assembly of Elohim tax deductible?

Is the Worldwide Nazarene Assembly of Elohim a 501c3?

**A:** In the USA donations to WNAE are tax deductible. If you are outside the USA you may want to check your local tax codes. The Worldwide Nazarene Assembly of Elohim is not a 501c3. Only organizations incorporated by the state can become 501c3. The Worldwide Nazarene Assembly of Elohim is not a state created corporation (body). The Assembly of Elohim was incorporated (made a body) by Elohim at Mount Sinai nearly 3,500 years ago and cannot be humanly reincorporated (made a body) by the state. Moreover a state created corporation (body) is legally regarded as “an artificial person”. The Assembly of Elohim is the Body of Messiah (see our free booklet “What do You Mean... ‘Church?’”). Therefore we cannot agree that Messiah is an artificial person, we maintain that the Messiah is a very real person. For these and other reasons the Worldwide Nazarene Assembly of Elohim is not a state created corporation and is therefore not a 501c3. However a Federal Court has ruled that religious organizations which object to becoming state created corporations do not have to become 501c3 and donations made to these organizations are still tax deductible. (Morey vs. Riddell, 205, Federal Supplement 918).

**Q:** To whom should I make out a check or money order?

**A:** “Worldwide Nazarene Assembly of Elohim” or simply “Nazarene Judaism”

Q: Where should I mail a check or money order?

A: Worldwide Nazarene Assembly of Elohim; PO Box 471; Hurst, TX 76053

Q: Does the Torah allow me to deduct business expenses from the Tithe?

A: Yes. The Tithe is only paid on the "increase" (i.e. the profit margin) but the planted seed (overhead) is not included (Deut. 14:22). In other words the tithe is on the net income not the gross income.

Q: Should I tithe on my home garden?

A: Yes. This might seem incidental, however in Matthew 23:23 Yeshua emphasizes “judgment, mercy and faith” but says not to leave the tithe on “mint anise and cumon... undone”.

Q: How often should I Tithe?

A: It is always best to Tithe on an increase when you receive the increase. Remember the Tithe is YHWH's. If YHWH's money is in your account, you may inadvertently spend it, or find yourself “borrowing” from it.

Q: I am a new convert and have never tithed. Do I need to audit my assets and donate 10%?

A: No. You are only responsible to begin tithing on your increase from now on.

Q: If I pay my tithe with money do I need to add 20% (Lev. 27:31)?

A: In most cases, no, in ancient times money was not as common, but today most people's "increase" *is* money, so there would be no reason to add 20%.

## **If You'd Like to Know More**

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## **The Great Torah Debate**

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Christian Pastor Mark Carr of Arlington Community Church in Arlington Texas argued "No-- The Torah is not for today."

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