

Ask The Rabbi – March 8, 2022

Question:

How are we to understand tithing today within the framework of the New Covenant and absent the Temple?

Is there any problem splitting a tithe to two places?

Response:

The idea and thus concept of tithing is a rather debatable topic within the confines of the church and thus that of the New Covenant.

In one breath tithing is talked about as not being binding under the New Covenant and yet just about every church that exists to day is supported by and thus pursues the concept of tithing. The premise from a New Covenant perspective is that we are to be cheerful givers...

2Co 9:6 Here's the point: he who plants sparingly also harvests sparingly.

2Co 9:7 Each should give according to what he has decided in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.

Yet, I want you to understand the context of Sha'ul's words conveyed to believers in Corinth in his second letter.

2Co 9:1 There is really no need for me to write you about this offering for God's people—

2Co 9:2 I know how eager you are, and I boast about you to the Macedonians. I tell them, "Achaia has been ready since last year," and it was your zeal that stirred up most of them.

2Co 9:3 But now I am sending the brothers so that our boast about you in this regard will not prove hollow, so that you will be ready, as I said you would be.

2Co 9:4 For if some Macedonians were to come with me and find you unprepared, we would be humiliated at having been so confident—to say nothing of how you would feel.

2Co 9:5 So I thought it necessary to urge these brothers to go on to you ahead of me and prepare your promised gift in plenty of time; this way it will be ready when I come and will be a genuine gift, not something extracted by pressure.

Thus this concept of giving has been conflated with the tithe. In some circles people will convey that the tithe should be the minimum of what you give. Another premise is based on the infrequency of tithing being referenced in the New Covenant writings. One verse, accounted in two Gospels comprises the extent of the mention of tithing.

Mat 23:23 "Woe to you hypocritical Torah-teachers and P'rushim! You pay your tithes of mint, dill and cumin; but you have neglected the weightier matters of the Torah—justice, mercy, trust. These are the things you should have attended to—without neglecting the others!

This passage is not really talking about tithing as a practice in relation to other responsibilities conveyed by Torah. Yeshua seems to be alluding to [Mic 6:8](#) : "... what does Adonai require of you but to do justice, love mercy and walk humbly with your God?"

So, this passage is not really about tithing.

When we understand the purpose that Adonai has established tithing for, we can then better understand its place in the body of Messiah today.

Based on Torah, the tithe had a specific purpose and it is not just to honor God, which it does, yet had a specific purpose.

Num 18:21 "To the descendants of Levi I have given the entire tenth of the produce collected in Isra'el. It is their inheritance in payment for the service they render in the tent of meeting.

Num 18:22 From now on, the people of Isra'el are not to approach the tent of meeting, so that they will not bear the consequences of their sin and die.

Num 18:23 Only the L'vi'im are to perform the service in the tent of meeting, and they will be responsible for whatever they do wrong. This is to be a permanent regulation through all your generations. They are to have no inheritance among the people of Isra'el,

Num 18:24 because I have given to the L'vi'im as their inheritance the tenths of the produce which the people of Isra'el set aside as a gift for Adonai. This is why I have said to them that they are to have no inheritance among the people of Isra'el."

Yet, it was not just the produce that the ground produced was considered for tithing.

Num 18:8 Adonai said to Aharon, "I myself have put you in charge of the contributions given to me. Everything consecrated by the people of Isra'el I have given and set aside for you and your sons; this is a perpetual law.

Num 18:9 Here is what is to be yours of the especially holy things taken from the fire: every offering they make—that is, every grain offering, sin offering and guilt offering of theirs that they turn over to me—will be especially holy for you and your sons.

Num 18:10 You are to eat it in an especially holy place; every male may eat it; it will be set apart for you.

Num 18:11 "Also yours is the contribution the people of Isra'el give in the form of wave offerings. I have given these to you, your sons and your daughters with you; this is a perpetual law. Everyone in your family who is clean may eat it.

Num 18:12 All the best of the olive oil, wine and grain, the first portion of what they give to Adonai, I have given to you.

Num 18:13 The first produce to turn ripe of all that is in their land, which they bring to Adonai, is to be yours; every clean person in your family may eat it.

Num 18:14 "Everything in Isra'el which has been consecrated unconditionally is to be yours.

Num 18:15 "Everything that comes first out of the womb, of all living things which they offer to Adonai, whether human or animal, will be yours. However, the firstborn of a human being you must redeem, and the firstborn of an unclean beast you are to redeem.

Num 18:16 The sum to be paid for redeeming anyone a month old or over is to be five shekels of silver [*two ounces*], as you value it, using the sanctuary shekel (this is the same as twenty gerahs).

Num 18:17 But the firstborn of an ox, sheep or goat you are not to redeem; they are holy—you are to splash their blood against the altar and make their fat go up in smoke as an offering made by fire, as a fragrant aroma for Adonai.

Num 18:18 Their meat will be yours, like the breast that is waved and the right thigh—they will be yours.

Num 18:19 All the contributions of holy things which the people of Isra'el offer to Adonai I have given to you, your sons and your daughters with you; this is a perpetual law, an eternal covenant of salt before Adonai

for you and your descendants with you."

Thus, within an agrarian culture, both that which comes from the herds and that which comes from the ground were to be tithed.

The tithing was meant to support this tribe whose inheritance was their service to Adonai and not a portion of the land.

Num 18:1 Adonai said to Aharon, "You, your sons and your father's family line will be responsible for anything that goes wrong in the sanctuary. You and your sons with you will be responsible for anything wrong in your service as cohanim.

Num 18:2 But you are to bring your kinsmen, the tribe of Levi, along with yourselves, to work together with you and help you—you and your sons with you—when you are there before the tent of meeting.

Num 18:3 They are to be at your disposal and perform all kinds of tasks related to the tent; only they are not to come near the holy furnishings or the altar, so that neither they nor you will die.

Num 18:4 They will work together with you in your duties related to the tent of meeting, whatever the service in the tent may be; but an unauthorized person is not to come near you.

Num 18:5 You will take charge of all the holy things and the altar, so that there will no longer be anger against the people of Isra'el.

Num 18:6 I myself have taken your kinsmen the L'vi'im from among the people of Isra'el; they have been given as a gift to Adonai for you, so that you can perform the service in the tent of meeting.

Num 18:7 You and your sons with you will exercise your prerogatives and duties as cohanim in regard to everything having to do with the altar and within the curtain. I entrust the service required of cohanim to you; the unauthorized person who tries to perform it is to be put to death."

In addition to serving in the Mishkhan / Temple, they had another responsibility.

Deu 33:8 Of Levi he said: "Let your tumim and urim be with your pious one, whom you tested at Massah, with whom you struggled at M'rivah Spring.

Deu 33:9 Of his father and mother he said, 'I don't know them'; he didn't acknowledge his brothers or children. For he observed your word, and he kept your covenant.

Deu 33:10 **They will teach Ya`akov your rulings, Isra'el your Torah. They will set incense before you and whole burnt offerings on your altar.**

They would be scattered throughout the tribes and their inheritance would not be the land but their service to Adonai.

Deu 10:8 At that time Adonai set apart the tribe of Levi to carry the ark for the covenant of Adonai and to stand before Adonai to serve him and to bless in his name, as they still do today.

Deu 10:9 This is why Levi has no share or inheritance with his brothers; Adonai is his inheritance, as Adonai your God had said to him.

It is my belief that Yitro council to Moshe in Exodus 18 is the very structure by which Israel would function through the Liv'im...

Exo 18:19 So listen now to what I have to say. I will give you some advice, and God will be with you. You should represent the people before God, and you should bring their cases to God.

Exo 18:20 You should also teach them the laws and the teachings, and show them how to live their lives and

what work they should do.

Exo 18:21 But you should choose from among all the people competent men who are God-fearing, honest and incorruptible to be their leaders, in charge of thousands, hundreds, fifties and tens.

Exo 18:22 Normally, they will settle the people's disputes. They should bring you the difficult cases; but ordinary matters they should decide themselves. In this way, they will make it easier for you and share the load with you.

Exo 18:23 If you do this—and God is directing you to do it—you will be able to endure; and all these people too will arrive at their destination peacefully."

Exo 18:24 Moshe paid attention to his father-in-law's counsel and did everything he said.

Thus what is revealed by Yitro to Moshe would be the structure by which Adonai's promise of the Liv'im being scattered throughout the nation would come to fruition. We read of various examples throughout Scripture supporting such a premise.

2Ch 35:1 Yoshiyahu kept Pesach to Adonai in Yerushalayim. They slaughtered the Pesach lamb on the fourteenth day of the first month.

2Ch 35:2 He assigned the cohanim to their posts and encouraged them to perform the service of the house of Adonai.

2Ch 35:3 To the L'vi'im who were teaching all Isra'el and were holy for Adonai he said, "Put the holy ark in the house which Shlomo the son of David, king of Isra'el, built; after this, you will not have to carry it again. Now serve Adonai your God and his people Isra'el.

Neh 13:10 I also learned that the portions for the L'vi'im had not been given to them, so that the L'vi'im and singers who were supposed to be doing the work had deserted, each one to his own farm.

Neh 13:11 I disputed with the leaders, demanding, "Why is the house of God abandoned?" I gathered the L'vi'im together and restored them to their stations;

Neh 13:12 and then all Y'hudah brought the tenth of grain, wine and olive oil to the storerooms.

Neh 13:13 To supervise the storerooms I appointed Shelemyah the cohen, Tzadok the Torah-teacher and, from the L'vi'im, P'dayah; assisting them was Hanan the son of Zakur, the son of Mattanyah; for these were considered reliable. Their duty was to make the distribution to their kinsmen.

The tithe is established by Adonai to support the Liv'im as they are to serve the nation and all its tribes in at the Mishkhan / Temple and in teaching them the ways of Adonai. Thus they were in a way shepherds. In the case of Moshe at the beginning, He was the head Shepherd, while everyone else would be considered a shepherd under Moshe. Does this really sound any different then this...

Joh 10:11 "I am the good shepherd. The good shepherd lays down his life for the sheep.

Joh 10:12 The hired hand, since he isn't a shepherd and the sheep aren't his own, sees the wolf coming, abandons the sheep and runs away. Then the wolf drags them off and scatters them.

Eph 4:11 Furthermore, he gave some people as emissaries, some as prophets, some as proclaimers of the Good News, and some as shepherds and teachers.

Eph 4:12 Their task is to equip God's people for the work of service that builds the body of the Messiah,

Eph 4:13 until we all arrive at the unity implied by trusting and knowing the Son of God, at full manhood, at the standard of maturity set by the Messiah's perfection.

In many instances, those who served in the body of Messiah in such functions would be considered bi-

vocational whereby they had two professions, an occupation that would pay the bills and one of the five ministry positions of Ephesians 4. The body of Messiah did not function independently, that is outside of the structure of Judaism and the synagogue but within it.

There is another passage that demonstrates tithing and is ultimately without reservation, yet there is great distinction.

Gen 14:17 After his return from slaughtering K'dorla'omer and the kings with him, the king of S'dom went out to meet him in the Shaveh Valley, also known as the King's Valley.

Gen 14:18 Malki-Tzedek king of Shalem brought out bread and wine. He was cohen of El `Elyon [*God Most High*],

Gen 14:19 so he blessed him with these words: "Blessed be Avram by El `Elyon, maker of heaven of earth.

Gen 14:20 and blessed be El `Elyon, who handed your enemies over to you." Avram gave him a tenth of everything.

These verses are referenced in Hebrews 7 thus the concept of tithing outside of the framework of Torah and the Liv'im is established through Avram. Avram interacted directly with a King who is also a cohen of Adonai. Yet, He is not of the tribe of Levite.

In one sense we have the instructions as it pertains to the Levites and their place and function within the nation of Israel. In another sense we have Avram tithing to a King and Cohen of Adonai.

How should we look at tithing today, based on what I have shared from the Tanakh?

First, let's consider the synagogue at the time of Yeshua. The synagogue was an entirely separate entity from that of the Temple and was established during the Babilonian exile when there was a distinct separation from the Temple, the very center of the Jewish community. It became a place where Jewish people could gather together and do so on Shabbat. They would read Torah, discuss and debate the Scriptures. We know that Sha'ul was a P'rush, yet not of the tribe of Liv'im but of Binyamin. Thus not all P'rush were Liv'im.

What is distinct of the Temple and the Synagogue and was prominent was the role of the Levites. Today, there is no Temple and no distinct and identifiable tribe of Levi, yet there are those who do function in some of the responsibilities of the Liv'im. Though technically not commanded, the premise and thus the responsibilities are the same, minus any Temple responsibilities.

Thus, the tithe, a tenth of what is earned should be used to support the work of Adonai and that of the message of Messiah.

Is there any record of the tithe being divided in Scripture? Considering it all went to one place and was for the purpose of supporting one people and their service to God, which required them to serve the people, the answer would be no.

Everything above a tenth is considered to be an offering. Thus the offering, rather than the tithe is more flexible in terms of what you can do with it.

I want to share some additional verses as it applies to the responsibilities of the Liv'im and the importance of having people who serve the people and shepherd them according to Adonai's instructions.

In rebuking the Cohen for their ways in which they did not follow Adonai, He says...

Mal 2:5 "My covenant with him was one of life and peace, and I gave him these things. It was also one of

fear, and he feared me; he was in awe of my name.

Mal 2:6 The true Torah was in his mouth, and no dishonesty was found on his lips; he walked with me in peace and uprightness and turned many away from sin.

Mal 2:7 A cohen's lips should safeguard knowledge, and people should seek Torah from his mouth, because he is the messenger of Adonai-Tzva'ot.

Mal 2:8 But you turned away from the path, you caused many to fail in the Torah, you corrupted the covenant of Levi," says Adonai-Tzva'ot.

Mal 2:9 "Therefore I have in turn made you contemptible and vile before all the people, because you did not keep my ways but were partial in applying the Torah."

In his rebuke Adonai emphasizes the importance of having shepherds who will safeguard the knowledge of Adonai, yet they would turn away from His path. Then we see the promise of Messiah who will be the one who refines Levi...

Mal 3:1 "Look! I am sending my messenger to clear the way before me; and the Lord, whom you seek, will suddenly come to his temple. Yes, the messenger of the covenant, in whom you take such delight—look! Here he comes," says Adonai-Tzva'ot.

Mal 3:2 But who can endure the day when he comes? Who can stand when he appears? For he will be like a refiner's fire, like the soapmaker's lye.

Mal 3:3 He will sit, testing and purifying the silver; he will purify the sons of Levi, refining them like gold and silver, so that they can bring offerings to Adonai uprightly.

Mal 3:4 Then the offering of Y'hudah and Yerushalayim will be pleasing to Adonai, as it was in the days of old, as in years gone by.

And thus we have the testimony of the Gospels and the Acts of Yeshua that further validate this passage.

Thus when we look at tithing it should not be as a financial obligation but rather a Spiritual obligation because throughout Scripture Adonai has instilled people to lead.

1Ti 5:17 The leaders who lead well should be considered worthy of double honor, especially those working hard at communicating the Word and at teaching.

1Ti 5:18 For the Tanakh says, "You are not to muzzle an ox when it is treading out the grain," in other words, "The worker deserves his wages."