

MIQDASH BETHEL COVENANT INSTITUTION

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A Study for Judaism • Christianity • Islam*

DOCUMENT 250

HOLY TO YAHWEH

**A Covenant Deep Dive into the Tithe *ma'aser* (tithe / tenth part) in the Tanakh
*What Was the Tithe For, When Did Yahweh Institute It, Was It Ever Money, Must Unpaid
Tithes Be Repaid, and How Does It Apply to the Covenant Believer Today? — A
Three-Religion Covenant Response***

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The Message is Sent to the World

REACHING JUDAISM, CHRISTIANITY, AND ISLAM

✧ JUDAISM	† CHRISTIANITY	☪ ISLAM
The written covenant places the <i>ma'aser</i> (tithe / tenth part) on the produce of the Land and on the herd and flock, for the Levite, for the festival meal before Yahweh , and for the poor (Numbers 18:21; Deuteronomy 14:22–29). In the Land of Israel produce is still tithed today under rabbinic authority, while most halachic decisors hold that <i>ma'aser kesafim</i> (tithe of money) is a custom rather than a Torah command.	Surveys find that most American Protestant churchgoers call tithing a biblical command for today, yet the New Testament gives the churches no tithe law, and Catholic teaching sets no fixed percentage (Catechism 2043). The Tanakh speaks first: what the tithe was, who received it, whether it was ever money, and whether arrears can be demanded.	Zakat is a pillar of Islam: 2.5% of wealth above the <i>nisab</i> (minimum threshold) held for a lunar year, and <i>'ushr</i> (one-tenth) on rain-watered harvests (Sahih al-Bukhari 1483). The Qur'an names zakat within Yisra'el's own covenant (Q. 2:83; 5:12). Islam's harvest-tenth stands closer in form to the Torah's tithe than any modern income tithe does.

DOCTRINAL AUTHORITY — STANDING RULE OF MIQDASH BETHEL COVENANT INSTITUTION

The sole binding authority of Miqdash Bethel Covenant Institution is the *Tanakh* — the written covenant of **Yahweh**. No Talmudic tractate, Church council decree, papal encyclical, hadith collection,

or extra-biblical tradition carries doctrinal weight equal to or greater than the written Torah. Where any tradition conflicts with the written covenant, the written covenant governs without exception. The Talmud, New Testament, and Qur'an are cited as historical reference and comparative witness — never as superseding authority. Miqdash Bethel uses the Written Tanakh as its sole source for four reasons: it is the only text Judaism, Christianity, and Islam all recognize as originally given by **Yahweh**; it predates and underlies the Talmud, New Testament, and Qur'an, so testing those traditions against it follows the evidentiary direction of **Deuteronomy 19:15** — the earlier witness governs the later commentary; every later tradition that departs from the Tanakh does so by addition or reinterpretation, never by overturning the text itself, so the text remains the fixed standard; and **Yahweh's** own words declare the covenant unchanging (Malachi 3:6; Psalms 119:89), making the written covenant — not evolving institutional interpretation — the only stable ground for doctrine. All three great covenant traditions — Judaism, Christianity, and Islam — are addressed simultaneously and equally in every Miqdash Bethel document, because **Yahweh's** covenant belongs to every nation that will receive it. The **Deuteronomy 19:15** two-or-three-witness evidentiary standard governs all textual claims in this document.

HOW TO READ THIS DOCUMENT

This document applies the sole authority of the written *Tanakh* to five questions about the tithe: what it was for, when **Yahweh** instituted it, whether it was paid in money, whether unpaid tithes must be paid back, and how it applies to the covenant believer today. **Yahweh** (יהוה) and **Elohim** (אֱלֹהִים) appear in bold throughout. Tanakh books are cited by their English names. Hebrew transliterations appear in ***bold italic*** with English meaning in parentheses at every occurrence. Scripture references are bold. Verse numbers follow the English version; where the Hebrew numbering differs, it is given in brackets on first citation. Scripture is rendered in a literal working translation from the Hebrew. Each finding is graded under the two-or-three-witness standard as **Corroborated** (two or more independent Tanakh witnesses), **Single witness**, or **Not in the text**. Three audiences are addressed simultaneously: Judaism, Christianity, and Islam. Rabbinic commentary, New Testament texts, church law, and the Qur'an and hadith are cited as historical and comparative reference — not as binding authority. The Written Tanakh governs all conclusions.

TANAKH BOOKS CITED IN THIS DOCUMENT

DIVISION	BOOKS CITED	PURPOSE IN THIS STUDY
Torah	Genesis, Exodus, Leviticus, Numbers, Deuteronomy	The tenth before Sinai; the statute at Sinai; the Levitical assignment; the three tithes, redemption, and the tithing confession
Nevi'im (Prophets)	Joshua, 1 Samuel, 1 Kings, 2 Kings, Isaiah, Ezekiel, Hosea, Amos, Micah, Malachi	The Levitical towns; the king's tenth as a burden; the Temple money chest; justice before offering; corrupted tithing; Malachi's rebuke
Ketuvim (Writings)	Psalms, Proverbs, Ecclesiastes, Ezra, Nehemiah, 1 and 2 Chronicles	Honoring Yahweh with wealth; the law of vows; the post-exilic storehouse and its restoration

COMPARATIVE TEXTS CITED — HISTORICAL AND COMPARATIVE REFERENCE ONLY

CATEGORY	TEXTS CITED	PURPOSE IN THIS STUDY
New Testament	Matthew 23:23; Luke 11:42; 18:12; 1 Corinthians 9:13–14; 16:2; 2 Corinthians 9:7; Galatians 6:6; Hebrews 7:1–10	Every New Testament tithe reference, and the New Testament's own pattern of giving
Qur'an and hadith	Q. 2:43; 2:83; 5:12; 6:141; 9:60; Sahih al-Bukhari 1483; Sahih Muslim 981	Zakat, the harvest-tenth, recipients, and Yisra'el's covenant in the Islamic witness
Rabbinic literature	Mishnah Ma'aser Sheni; Talmud Ta'anit 9a; Tosafot citing the Sifre; Shulchan Aruch and Rema, Yoreh De'ah 249; Bach, Yoreh De'ah 331; Aruch HaShulchan, Yoreh De'ah 249:5; Rashi on Deuteronomy 26:12 (following the Sifre)	Produce tithing today and the status of the money tithe
Church law and teaching	Councils of Tours (567) and Mâcon (585); Capitulary of Herstal (779); Catechism of the Catholic Church 2043; Code of Canon Law c. 222; Doctrine and Covenants 119	How the tithe entered church law, and where each church stands today

CATEGORY	TEXTS CITED	PURPOSE IN THIS STUDY
Historical sources	Septuagint (Greek) Deuteronomy 26:12; Josephus, Antiquities 4.8.22; Tobit 1:6–8; cuneiform temple archives	The three-tithe reading and the ancient Near Eastern tenth
Modern three-tithe teaching	Christianity Today (April 1977); Christian Research Institute; United Church of God (1996 statement); Church of the Great God; Church of God, The Eternal (Nov. 2023)	The "third tithe" system tested in Section IV-G

I. FRAMING THE QUESTION — FIVE QUESTIONS, ONE PLUMB LINE

I-A. The Questions as They Are Usually Asked

Few covenant subjects carry more weight in a believer's household budget, and few are taught with less attention to the text. The questions put to this Institution are direct:

First: what was the tithe actually for?

Second: when did **Yahweh** institute it — with Avraham, at Sinai, or in the Land?

Third: is the tithe to be paid in money?

Fourth: if a person has not tithed, must he pay back the tithes he did not give?

Fifth: how, if at all, does the tithe apply to the modern covenant believer, who has no Temple, no Levite at an altar, and in most cases no field in the Land of Israel?

This study builds on earlier work in the Library and does not repeat it in full. The June 2026 study *The Laws of Tithing* laid out the three tithes and the seven-year cycle; its companion *The Kings of Avram's Day* examined **Genesis 14** against the ancient Near Eastern background; **Doc 162** (*The Religion Business on Trial*) and Doc 165 (*Empire of the Offering Plate*) examined how the tithe has been used as an institutional revenue engine. The present document answers the five questions directly, adds the questions of money and arrears that the earlier studies did not settle, and corrects three points in the earlier material (Section X).

I-B. The Questions in the Tanakh's Own Terms

The Tanakh never says "**tithe your income.**"

It says: "All the tithe of the land, whether of the seed of the land or of the fruit of the tree, is Yahweh's; it is holy to Yahweh" (Leviticus 27:30). The phrase is *kodesh la-Yahweh* (holy to Yahweh), קֹדֶשׁ לַיהוָה. The five questions therefore become: What exactly was holy? To whom did Yahweh assign it, and for what? In what form did it move — grain, animal, or silver? What did the Torah require when a holy thing was withheld or misused? And what happens to a statute when the structures the Torah built around it are no longer standing?

Every finding below is graded. A finding is corroborated when two or more independent Tanakh witnesses carry it (Deuteronomy 19:15). It is Single witness when only one text carries it. It is Not in the text when it is taught but the Tanakh does not say it.

II. THE WORD STUDY — WHAT THE HEBREW SAYS

The vocabulary of the tithe is precise. The table sets out the terms this study relies on.

HEBREW TERM	STRONG'S	CORE MEANING	KEY TEXT
<i>ma'aser</i> (tithe / tenth part), מַעֲשֵׂר	H4643	The tenth part set apart; always named with an object — seed, fruit, herd, flock, the increase	Leviticus 27:30; Deuteronomy 14:22
<i>asar</i> (to take or give a tenth), עָשָׂר	H6237	The verb: to tithe. Doubled for emphasis in <i>asar te'aser</i> (you shall surely tithe)	Genesis 28:22; Deuteronomy 14:22
<i>terumah</i> (contribution / lifted portion), תְּרוּמָה	H8641	A portion lifted off and given; used of the Levites' gift to the priests	Numbers 18:24, 26; Malachi 3:8
<i>kodesh</i> (holy / set apart), קֹדֶשׁ	H6944	What belongs to Yahweh and may not be used as common	Leviticus 27:30, 32
<i>chelek</i> (portion) and <i>nachalah</i> (inheritance), חֵלֶק, נַחֲלָה	H2506 / H5159	The land-share the Levites did not receive; the tithe stands in its place	Numbers 18:20–24; Deuteronomy 14:27
<i>sachar</i> (wages / hire), שָׂכָר	H7939	Payment for labor; the Levites' tithe is called their wages for their service	Numbers 18:31
<i>otsar</i> (treasury / storehouse), אוֹצָר	H214	The storage chambers of the house of Yahweh	Nehemiah 10:38; 13:12; Malachi 3:10

HEBREW TERM	STRONG'S	CORE MEANING	KEY TEXT
<i>teref</i> (food / provision), טָרֵף	H2964	Food — the stated purpose of the storehouse	Malachi 3:10
<i>kesef</i> (silver / money), כֶּסֶף	H3701	Silver as currency; appears in tithe law only for carrying the second tithe	Deuteronomy 14:25–26
<i>chamishit</i> (a fifth), חֲמִישִׁית	H2549	The added fifth — on redemption, and on restitution for holy things	Leviticus 27:31; 5:16; 22:14
<i>nedavah</i> (freewill offering), נְדָבָה	H5071	A gift from a willing heart, in the measure the giver chooses	Deuteronomy 16:10; Exodus 35:29
<i>neder</i> (vow), נֶדֶר	H5088	A self-imposed obligation spoken before Yahweh	Deuteronomy 12:6; 23:21

Three lexical observations govern what follows.

First, *ma'aser* (tithe / tenth part) is never used in the Tanakh without an object. It is the tithe *of* the seed, *of* the fruit, *of* the herd, *of* the grain, new wine, and oil. The word is not a general term for giving; it is a measured portion of a named increase.

Second, the Torah lists tithes, vows, and freewill offerings as separate categories in the same breath:

"your burnt offerings, your sacrifices, your tithes, the contribution of your hand, your vows, and your freewill offerings" (Deuteronomy 12:6).

A tithe is not a freewill offering, and a freewill offering is not a tithe. Much modern confusion comes from collapsing the two.

Third, the rabbinic tradition preserves a wordplay on **Deuteronomy 14:22**. Because the consonants of *asar* (to tithe), עָשָׂר, are the same as those of *ashar* (to become rich), עָשָׂר, H6238, the Talmud reads *aser te'aser* as **"tithe, so that you may become rich"** (Talmud Ta'anit 9a). It is a pun on the unpointed letters, not what the verse says. (Miqdash Bethel holds to the two-or-three-witness standard; the Talmud is cited only as historical reference, never as authority.) The verse states its own purpose in the next line:

"that you may learn to fear Yahweh your Elohim always" (Deuteronomy 14:23). The prosperity reading of the tithe is older than the modern pulpit; it is still a wordplay laid over the text.

III. WHEN DID YAHWEH INSTITUTE THE TITHE?

The Tanakh answers in stages. The table sets them in order.

STAGE	TEXT	WHAT THE TEXT RECORDS
1. Before the law — free acts of honor	Genesis 14:18–20; 28:20–22	Avram gives Malki-Tzedek a tenth of the recovered spoil once, after a blessing. Ya'akov vows a tenth on the condition that Elohim keep him and bring him home. Neither is commanded.
2. Sinai — the statute declared	Leviticus 27:30–34	The tithe of seed, fruit, herd, and flock is declared holy to Yahweh ; produce may be redeemed with an added fifth; animals may not be redeemed. The chapter closes: "These are the commandments which Yahweh commanded Mosheh for the children of Yisra'el at Mount Sinai."
3. The wilderness — assigned to Levi	Numbers 18:20–32	After the rebellion of Korah (Numbers 16–17) settles who may serve at the Tent, Yahweh gives the tithe to the Levites as wages for their service and orders a tenth of it to the priests.
4. The plains of Moab — ordered for the Land	Deuteronomy 12:1–19; 14:22–29; 26:1–15	In the fortieth year (Deuteronomy 1:3) Mosheh orders the tithe for life in the Land: brought to the place Yahweh will choose, eaten before Him, and in the third year stored in the towns for the poor.
5. In the Land — kept, neglected, restored	2 Chronicles 31:4–12; Nehemiah 10:37–39; 13:10–13; Malachi 3:8–10	Hezekiah restores the tithes; the returned exiles pledge them; Nehemiah finds the Levites unpaid and restores the storehouse; Malachi rebukes the withholding.

III-A. Before Sinai: The Tenth as a Free Act

Two pre-Sinai witnesses give a tenth. Avram, returning from the defeat of Kedorla'omer, receives bread, wine, and a blessing from Malki-Tzedek, priest of El Elyon, and

"gave him a tenth of all" (**Genesis 14:20**).

Ya'akov at Beit-El vows:

"of all that You give me, I will surely give a tenth to You" (**Genesis 28:22**).

The companion study *The Kings of Avram's Day* examined the first act in full and found it a voluntary covenant acknowledgment clothed in the cultural form of its day.

Three limits must be kept. The Tanakh records no command behind either act. It records no repetition of Avram's tenth. And it does not narrate the payment of Ya'akov's vow; when he returns to Beit-El he builds an altar (**Genesis 35:1–7**), and the text says nothing further of the tenth.

Finding: that a tenth was given in honor before Sinai is corroborated by two witnesses. That it was a standing law before Sinai is NOT in the text. That Hevel (Abel) or No'ach tithed, as is sometimes taught, is NOT in the text; **Genesis 4:4** records the firstlings and their fat, not a tenth.

III-B. Sinai: The Statute Declared

The tithe first appears as command in **Leviticus 27:30–33**, and the Torah dates it:

"These are the commandments which Yahweh commanded Mosheh for the children of Yisra'el at Mount Sinai" (Leviticus 27:34).

The statute is short and exact. The tithe of the land and of the tree is **Yahweh's**. It may be redeemed, but only with an added fifth. The tithe of herd and flock is every tenth animal that passes under the rod, and it may not be exchanged or redeemed; if it is exchanged, both animals become holy.

III-C. The Wilderness: Assigned to Levi

The recipient is named in **Numbers 18**, and the setting matters. Korah and his company had challenged who may approach the sanctuary (**Numbers 16**); the budding of Aharon's staff settled it (**Numbers 17**). Only then does **Yahweh** assign the tithe:

"To the children of Levi, behold, I have given all the tithe in Yisra'el as an inheritance, in return for their service which they serve, the service of the 'Tent of Meeting" (Numbers 18:21).

The tithe is tied to a specific office at a specific place.

III-D. The Plains of Moab: Ordered for Life in the Land

The fullest tithe legislation is given in the fortieth year, on the edge of the Land, and Mosheh says plainly that it is for later:

"You shall not do according to all that we do here this day, every man whatever is right in his own eyes; for you have not yet come to the rest and to the inheritance which Yahweh your Elohim is giving you" (Deuteronomy 12:8–9).

The tithes are to be brought **"to the place which Yahweh your Elohim will choose"** (**Deuteronomy 12:11**) once the people dwell securely in the Land (**Deuteronomy 12:10**). The chapter of the tithing confession opens the same way: **"when you come into the land"** (**Deuteronomy 26:1**).

The wilderness itself confirms it. Yisra'el ate manna for forty years (**Exodus 16:35**) and sowed no fields. A tithe of seed and fruit had nothing to fall on until the harvests of the Land.

Finding — when Yahweh instituted the tithe: the tenth as a free act of honor is older than the law (**Genesis 14:20; 28:22**). The tithe as a commanded, recurring covenant statute was given at Sinai (**Leviticus 27:34**), assigned to Levi in the wilderness (**Numbers 18:21**), and ordered for life in the Land (**Deuteronomy 12:1, 8–11; 26:1**). **Corroborated.**

IV. WHAT WAS THE TITHE FOR? — FIVE PURPOSES

The Torah states the purposes of the tithe itself. None of them needs to be inferred.

IV-A. First Purpose: The Owner Acknowledged

"It is Yahweh's; it is holy to Yahweh" (**Leviticus 27:30**).

The reason is stated elsewhere in the same book:

"The land shall not be sold in perpetuity, for the land is Mine; for you are strangers and sojourners with Me" (**Leviticus 25:23**).

The farmer is a tenant. The tithe is his acknowledgment that the increase came from the Owner, the confession Mosheh warned Yisra'el not to forget:

"You shall remember Yahweh your Elohim, for it is He who gives you power to make wealth" (**Deuteronomy 8:18**).

David says the same over the Temple gifts:

"all things come from You, and of Your own hand have we given You" (**1 Chronicles 29:14**).

IV-B. Second Purpose: The Levite's Wages in Place of Land

The Levites received no tribal territory:

"You shall have no inheritance in their land, nor any portion among them; I am your portion and your inheritance" (**Numbers 18:20**), and

"among the children of Yisra'el they shall have no inheritance" (**Numbers 18:23–24**).

They were given towns with pasture land (Numbers 35:1–8; Joshua 21) but no fields of their own to farm. The tithe replaced the fields, and the Torah calls it what it is:

"it is your wages in return for your service in the Tent of Meeting" (Numbers 18:31).

The word is *sachar* (*wages / hire*), שָׂכָר. The Levite was paid for labor at the sanctuary — guarding, carrying, singing, serving — not for holding a title.

The people were commanded not to abandon him:

"Take heed that you do not forsake the Levite as long as you live on your land" (Deuteronomy 12:19; compare 14:27).

Nehemiah shows what happened when they did:

"the portions of the Levites had not been given to them, so that the Levites and the singers who did the work had fled, each to his field" (Nehemiah 13:10).

IV-C. Third Purpose: The Priest's Portion — the Tithe of the Tithe

The Levites in turn gave:

"When you take from the children of Yisra'el the tithe which I have given you from them for your inheritance, then you shall lift off from it a contribution to Yahweh, a tenth of the tithe" (Numbers 18:26).

That *terumat ha-ma'aser* (*the tithe of the tithe*), תְּרוּמַת הַמַּעֲשֵׂר, went to Aharon the priest (Numbers 18:28; Nehemiah 10:38 [Hebrew 10:39]). No one in the system was exempt from giving; the one who received also gave.

IV-D. Fourth Purpose: The Meal Before Yahweh — Learning Reverence

A second tithe was eaten by the giver himself.

"You shall surely tithe all the increase of your seed that comes from the field year by year. And you shall eat before Yahweh your Elohim, in the place which He chooses to make His name dwell, the tithe of your grain, your new wine, and your oil, and the firstlings of your herds and flocks, that you may learn to fear Yahweh your Elohim always" (Deuteronomy 14:22–23).

The meal was a feast:

"you shall eat there before Yahweh your Elohim, and you shall rejoice, you and your household; and the Levite within your gates, you shall not forsake him" (Deuteronomy 14:26–27; compare 12:7, 12, 17–18).

This purpose alone overturns the common picture. A tithe the giver's own household ate, with rejoicing, cannot be reduced to a payment handed over to an institution. The Torah's stated goal is reverence learned at a table: *le-yir'ah* (to fear / revere) **Yahweh**, and *samach* (to rejoice), שָׂמַח, before Him.

IV-E. Fifth Purpose: The Poor, the Stranger, the Orphan, and the Widow

"At the end of every three years you shall bring out all the tithe of your increase in that year and lay it up within your gates. And the Levite, because he has no portion or inheritance with you, and the stranger, the fatherless, and the widow who are within your gates, shall come and eat and be satisfied, that Yahweh your Elohim may bless you in all the work of your hand which you do" (Deuteronomy 14:28–29).

The third year is named *shenat ha-ma'aser* (*the year of the tithe*), שְׁנַת הַמַּעֲשֵׂר (Deuteronomy 26:12). The *ger* (*resident stranger*), גֵּר, the fatherless, and the widow are named every time.

The giver then made a confession before **Yahweh**:

"I have removed the holy portion from my house, and I have also given it to the Levite, the stranger, the fatherless, and the widow, according to all Your commandment" (Deuteronomy 26:13), and prayed, "Look down from Your holy habitation, from heaven, and bless Your people Yisra'el and the land" (Deuteronomy 26:15).

IV-F. How the Tithes Fit Together — and an Honest Dispute

TITHE	HEBREW	TEXT	RECIPIENT	WHERE EATEN
First tithe	<i>ma'aser risbon</i> (first tithe), מַעֲשֵׂר רִשּׁוֹן	Numbers 18:21–24	The Levites	Anywhere (Numbers 18:31)
Tithe of the tithe	<i>terumat ha-ma'aser</i> (tithe of the tithe)	Numbers 18:26–28	The priests	By the priest's household
Second tithe	<i>ma'aser sheni</i> (second tithe), מַעֲשֵׂר שְׁנִי	Deuteronomy 14:22–27	The giver's household, with the Levite	At the place Yahweh chooses
Poor tithe	<i>ma'aser ani</i> (poor tithe), מַעֲשֵׂר עָנִי	Deuteronomy 14:28–29; 26:12–13	Levite, stranger, fatherless, widow	In the giver's own towns

Two readings of this structure have long stood side by side, and this study presents both. The rabbinic tradition reads the poor tithe as *replacing* the second tithe in the third and sixth years of the seven-year cycle, so that a farmer gave two tithes in any year (Mishnah Ma'aser Sheni 5:6–10). Josephus, however, describes three tithes, the third given every third year in addition to the other two (*Antiquities* 4.8.22), and the Book of Tobit describes the same (Tobit 1:6–8). Josephus is always corroborated before he is relied upon; here Tobit supplies the second witness to what some Second Temple Jews practiced. Many modern scholars also read **Numbers 18** and **Deuteronomy 14** as legislation from different stages that later tradition harmonized.

The written text itself settles only this: there was a Levitical tithe, a tithe eaten before Yahweh, and a third-year tithe for the poor. Section IV-G tests the question in full and finds that the Hebrew text itself favors the reading in which the third-year tithe replaces the tithe eaten before Yahweh, rather than adding a third tenth.

IV-G. The "Third Tithe" Tested — Is There an Extra Tithe in the Third and Sixth Years?

The teaching. Several Sabbath-keeping churches descended from Herbert W. Armstrong's Worldwide Church of God teach three separate tithes on income. The first is 10% paid to the church. The second is 10% saved to keep the feasts. The *third* is 10% in the third and sixth years of a seven-year cycle for the needy, usually distributed through the church's ministry. *Christianity Today* reported in 1977 that Worldwide Church of God members submitted a third tithe for "widows and orphans" on top of the other two. The Christian Research Institute records that strictly observant members gave 30 percent of their income. The teaching continues in successor fellowships, including the United Church of God and the Church of the Great God. Caring for the poor is commanded; that is not in question. The question is whether the Tanakh commands a *third, separate* tenth, stacked on top of the other two.

Witness One — Deuteronomy 14:22–29 describes one tithe handled two ways. The passage is a single unit, and it opens with one command: "You shall surely tithe all the increase of your seed that comes from the field, year by year" (Deuteronomy 14:22). In ordinary years that tithe is eaten before Yahweh at the place He chooses, with the Levite as a guest (Deuteronomy 14:23–27).

Then comes the third year: *miqtseḥ shalosh shanim totsī et kol ma'sar tevu'atcha* (at the end of three years you shall bring out all the tithe of your increase), מִקְצֵה שָׁלֹשׁ שָׁנִים תּוֹצִיא אֶת כָּל מַעְשֶׂר, תְּבוּאָתְךָ. The verse continues: "in that year, and lay it up within your gates" (Deuteronomy 14:28).

The verse does not say *another* tithe. It says *kol ma'sar tevu'atcha* (all the tithe of your increase). That is the same increase, *tevu'ah* (produce / increase), named in verse 22, and the verse limits it to

"that year." The verb is *totsi* (you shall bring out), תוציא. The tithe that traveled to the chosen place in other years is, in this year, brought out and *ve-hinnachta bi-she'arecha* (laid up within your gates), וְהִנַּחְתָּ בְּשַׁעְרֶיךָ. The Levite appears in both halves of the passage (Deuteronomy 14:27, 29). The tithe is the same; only its destination changes, and the guest list widens to the stranger, the fatherless, and the widow.

Witness Two — Deuteronomy 26:12–14 names the third year "the year of the tithe." "When you have finished tithing all the tithe of your increase in the third year, which is the year of the tithe, and have given it to the Levite, the stranger, the fatherless, and the widow" (Deuteronomy 26:12). The Torah names the third year by a single tithe: *shenat ha-ma'aser* (the year of the tithe), שְׁנַת הַמַּעֲשֵׂר. If a third tenth were added, that year would be the heaviest year of tithes, and the name would not fit.

The confession that follows fits the same reading most naturally: "I have not eaten of it in my mourning, nor removed any of it while unclean, nor given any of it for the dead" (Deuteronomy 26:14). Those are rules for holy food the owner would otherwise have eaten himself, the tithe of Deuteronomy 14:23, now given away.

Witness Three — the oldest translation and the oldest commentary read it the same way. The Greek Septuagint was translated in the third century BCE. It renders the verse this way:

Deuteronomy 26:12: "in the third year you shall give the second tithe to the Levite, the stranger, the fatherless, and the widow" (Greek: *to deuteron epidekaton*, the second tithe).

The Greek may reflect reading the Hebrew consonants for "year of" (שְׁנַת הַמַּעֲשֵׂר) as "second." Either way, the oldest translation of the Torah understood the third-year tithe as the second tithe, not in addition to it.

The *Sifre*, followed by Rashi on Deuteronomy 26:12, says the same in Hebrew: the year of the tithe is "a year in which only one of the two tithes is due." These are comparative witnesses, not authority. They show that the plain reading of the Hebrew is also the earliest reading on record.

What the Hebrew does not say.

It does not say every, and it does not say sixth. The text reads *miqtseh shalosh shanim* (at the end of three years) (Deuteronomy 14:28) and "in the third year" (Deuteronomy 26:12). The "third and sixth years of a seven-year cycle" comes from lining the tithe up with the sabbatical cycle. The rabbis drew that inference too, and it is a reasonable one, but it is still an inference.

Remarkably, one Armstrong successor fellowship, the Church of God, The Eternal, teaches that the poor tithe belongs to the third year only. A November 2023 letter by Jon W. Brisby reports that requiring it again in the sixth year was an administrative decision Herbert Armstrong made in the 1950s "as a way to simplify the requirement." No other source confirms that account, so it is recorded here only as the fellowship's own testimony.

The case for three tithes, weighed fairly. Two ancient sources describe a third tithe on top of the other two: the Book of Tobit (Tobit 1:6–8) and Josephus (*Antiquities* 4.8.22). The three-tithe reading is therefore not a modern invention; some Jews of the Second Temple period read the Torah that way. But both sources are later than the Torah and outside the Tanakh.

Tobit is a story whose hero presents his piety as exceeding his neighbors' ("I alone often went to Jerusalem," Tobit 1:6). It describes one devout man's practice, not the Torah's measure. Josephus is a harmonizing summary written in the first century CE. Under the **Deuteronomy 19:15** standard as this Institution applies it, the earlier witness governs the later commentary. The Hebrew text itself, supported by the Septuagint and the Sifre, reads one tithe with two uses.

What the modern system adds that no ancient reading supports. Even granting Tobit's and Josephus's three-tithe reading for argument's sake, the modern system departs from **Deuteronomy 14:28–29** on every point the text specifies.

ELEMENT	DEUTERONOMY 14:28–29; 26:12	THE MODERN "THIRD TITHE" SYSTEM
What is given	"The tithe of your increase": produce of the field	10% of income, paid in money
Where it goes	"Lay it up within your gates": stored in the giver's own town	Sent to, or administered by, a church ministry
Who receives	"The Levite, the stranger, the fatherless, and the widow ... shall come and eat and be satisfied"	Members the ministry judges to be needy
How often	"At the end of three years"; "in the third year"	The third and sixth years; the sixth added by administrative decision, on one successor group's own account

ELEMENT	DEUTERONOMY 14:28–29; 26:12	THE MODERN "THIRD TITHE" SYSTEM
Relation to the other tithes	The year's tithe redirected (Hebrew text; Septuagint; Sifre)	A third 10% stacked on two others, up to 30% of income
Who carries it	The landowner, from his harvest	Every wage-earner, including the poor themselves

The last row is the heaviest. *Christianity Today* reported in 1977 that the multiple tithes "imposed an unbearable burden upon low-income families," and that a 1974 ruling relaxed the third tithe "for those unable to afford it." A tithe written to feed the widow was laid on the widow.

In 1996 the United Church of God decided that its members in the United States need not pay "what in effect was an additional third tithe to the Church" while governments tax for the same purpose. That decision concedes the requirement is administrative. The Torah has a word for commands added to its own:

"You shall not add to the word which I command you, nor take away from it" (Deuteronomy 4:2).

And the prophet names the danger of any system, religious or civil, whose decrees fall hardest on the poor:

"Woe to those who decree unrighteous decrees... to turn aside the needy from justice and to rob the poor of My people of their right, that widows may be their spoil" (Isaiah 10:1–2).

Finding — the "third tithe": The Hebrew text of **Deuteronomy 14:22–29** and **26:12–14** describes one tithe handled two ways. In ordinary years it is eaten before **Yahweh**; in the third year it is stored in the giver's own towns for the Levite and the poor. This is corroborated by the text's own wording, with the Septuagint and the Sifre as comparative support. A separate, additional third tithe appears only in two later sources outside the Tanakh (Tobit, Josephus); as a command of the written covenant it is Not in the text. A mandatory third 10% of wages, in the third and sixth years, collected through a church, is Not in the text on every point, and it adds to the word against Deuteronomy 4:2.

Finding — what the tithe was for: of the five purposes, three serve people who owned no land (the Levite, the priest, and the poor, stranger, fatherless, and widow), one is the giver's own rejoicing before

Yahweh, and one is the acknowledgment that the Land and its increase belong to Him. Corroborated on every point.

What the tithe was *not* for is equally clear: no text assigns the tithe to building upkeep. The house of Yahweh was maintained by other gifts (Section V-C).

V. WAS THE TITHE PAID IN MONEY?

V-A. What the Text Names

Every tithe text names its object, and the objects are consistent.

TEXT	WHAT IS TITHED
Leviticus 27:30, 32	Seed of the land, fruit of the tree; herd and flock
Numbers 18:27, 30	"As the grain of the threshing floor and as the fullness of the winepress"
Deuteronomy 12:17	Grain, new wine, oil; firstlings of herd and flock
Deuteronomy 14:22–23, 28	"All the increase of your seed that comes from the field"; grain, new wine, oil
2 Chronicles 31:5–6	Grain, new wine, oil, honey, all the increase of the field; oxen and sheep
Nehemiah 10:37 [Hebrew 10:38]	"The tithes of our ground"
Nehemiah 13:5, 12	Grain, new wine, and oil laid in the chambers
Malachi 3:10	"That there may be food in My house"

Eight witnesses across the Torah, the Prophets, and the Writings name produce and animals. None names silver as the tithe.

Why the silence matters. Most churches today teach the tithe as 10% of income, paid in money, to their organization. The eight witnesses in the table above name something else. The difference is not because the ancient world had no money.

Silver changed hands throughout the Torah's own world. Avraham weighed out "**four hundred shekels of silver, current money with the merchant**" to buy the cave of Machpelah (**Genesis**

23:16). Yosef's brothers carried silver to Egypt to buy grain (**Genesis 42:25–35**). Fines, ransoms, and the redemption of the firstborn were set in shekels (**Exodus 21:32; 30:13; Numbers 18:16**). The tithe law itself mentions silver, in **Deuteronomy 14:25**.

So the Torah could have written "*a tenth of your silver*." It never did! In a world that used money for buying, selling, fines, and ransoms, every tithe text names grain, new wine, oil, fruit, herd, and flock. That choice is not an accident of a primitive economy; it is the wording of the law.

The restorations show the same thing in practice. Under Hezekiah the people brought their tithes and **"laid them in heaps,"** and the king had chambers prepared in the house of **Yahweh** to store them (**2 Chronicles 31:6–11**). Under Nehemiah the tithe of **"the grain, the new wine, and the oil"** went into the storehouses, and treasurers were appointed to distribute it to their brethren (**Nehemiah 13:12–13**). Storehouses of food, heaps of produce, and treasurers handing out portions describe a tithe that fed people directly. They do not describe a fund.

A tithe of wages paid in money to an organization therefore changes the law in two places at once. It changes the *object*, from the increase of field and herd to a paycheck. It also changes the *recipient*, from the Levite and the poor to the organization's treasury. Sections V-B through V-D show that the one place silver does appear in tithe law does not support either change.

V-B. Where Silver Appears — and What It Does

Silver appears in tithe law in exactly two places, and in both it serves the produce rather than replacing it.

Redemption at a premium.

"If a man will at all redeem any of his tithe, he shall add to it a fifth of it" (Leviticus 27:31).

The tithe is still produce; silver buys it back at 120 percent of its value. The added *chamishit* (*a fifth*), חמִישִׁית, made money the costlier path, not the normal one. And the animal tithe could not be redeemed at all:

"it shall not be redeemed" (Leviticus 27:33).

A carrier for the journey. If the chosen place was too far to carry the second tithe,

"then you shall turn it into silver, and bind up the silver in your hand, and go to the place which Yahweh your Elohim chooses; and you shall spend the silver for whatever your soul

desires — oxen, sheep, wine, strong drink — and you shall eat there before Yahweh your Elohim and rejoice" (Deuteronomy 14:24–26).

The phrase is *ve-tsarta ha-kesef be-yadcha* (*and you shall bind up the silver in your hand*), **וְצָרְתָּ הַכֶּסֶף בְּיָדְךָ**. The silver never leaves the giver's hand as a tithe; it is turned back into food and eaten by the giver's own household. Nowhere is silver handed to a Levite as his tithe.

V-C. Money Gifts That Were Not Tithes

The Tanakh knows money well, and it never calls it *ma'aser* (*tithe / tenth part*).

GIFT	TEXT	WHAT IT WAS
The half-shekel	Exodus 30:11–16	A <i>kofer</i> (ransom), כֶּפֶר , paid at the census, the same for rich and poor, for the service of the Tent
The third of a shekel	Nehemiah 10:32 [Hebrew 10:33]	An annual pledge of the returned exiles for the service of the house
Joash's chest	2 Kings 12:4–16 [Hebrew 12:5–17]	Money brought freely for Temple repairs, paid directly to the workmen
The Tabernacle and Temple offerings	Exodus 35:5, 21–29; 1 Chronicles 29:6–17	Freewill gold, silver, and materials from every willing heart

The house of Yahweh was built and repaired by these gifts. The tithe was kept for people. The distinction is deliberate.

V-D. Wages, Trade, and the Craftsman

The Tanakh names craftsmen (Exodus 31:1–6; 1 Kings 7:13–14), merchants (Proverbs 31:24; Nehemiah 13:16), and hired laborers whose wages must be paid the same day (Deuteronomy 24:14–15). It lays no tithe on any of them. The Levite himself, who received the tithe, tithed only what he received (Numbers 18:26).

Finding: that wages or trade income were tithed under the written covenant is Not in the text.

That does not leave money outside the covenant.

"Honor Yahweh with your wealth, and with the first of all your increase" (Proverbs 3:9).

The word is *hon* (*wealth / substance*), הון, the broadest word for possessions, and the verse sets no percentage. The covenant claim on money is real; the fixed tenth on money is not written.

V-E. Avraham and Ya'akov Revisited

The two pre-Sinai tenths are often cited for a money tithe. Neither supports it. Avram's tenth was of the recovered spoil, and he kept nothing of the rest for himself (**Genesis 14:20, 22–24**). Ya'akov's vow was "of all that You give me" (**Genesis 28:22**), and what he was given was flocks, herds, servants, and camels (**Genesis 30:43**). Neither was a tenth of wages.

Finding — was the tithe money? The tithe of the written covenant was produce and animals. Silver appears only as redemption at a 20 percent premium or as a carrier turned back into food eaten by the giver. **Corroborated.** A tithe of wages paid in money to a minister is **Not in the text**.

VI. MALACHI 3:8–10 READ IN ITS OWN SETTING

No text is quoted more often on the tithe, and no text is more often read without its chapter.

"Will a man rob Elohim? Yet you are robbing Me. But you say, How have we robbed You? In the tithe and the contribution. You are cursed with a curse, for you are robbing Me, the whole nation. Bring the whole tithe into the storehouse, that there may be food in My house, and test Me now in this, says Yahweh of hosts, if I will not open for you the windows of heaven and pour out for you a blessing until there is no more need" (Malachi 3:8–10).

Six features of the setting govern its meaning.

First: the priests were rebuked first. Before a word is said about tithes, **Yahweh** indicts the priesthood for offering blind, lame, and sick animals on His altar (**Malachi 1:6–14**) and for corrupting the covenant of Levi (**Malachi 2:1–9**). The storehouse problem began with the receivers.

Second: justice comes before the tithe. The verse immediately before the call to return names the sins **Yahweh** will judge: sorcerers, adulterers, false swearers,

"those who oppress the hired worker in his wages, the widow and the fatherless, and who turn aside the stranger" (Malachi 3:5).

The tithe that fed the widow and the stranger cannot be demanded by anyone who withholds a worker's wages.

Third: the call is to return. "Return to Me, and I will return to you" (**Malachi 3:7**).

The people answer, "**How shall we return?**", and the tithe is the concrete answer given to that nation at that time.

Fourth: the storehouse and its contents. The *beit ha-otsar* (*the storehouse*), בֵּית הָאוֹצָר, was the set of chambers in the Temple where grain, new wine, and oil were kept for the Levites

(**Nehemiah 10:38; 12:44; 13:5, 12–13**). Its stated purpose is *teref* (*food*), טֶרֶף: "**that there may be food in My house.**"

Nehemiah records the same failure from the inside. The priest Elyashiv had given the chamber where the tithes were stored to Toviyah the Ammonite; the Levites were unpaid and had gone back to their fields; Nehemiah threw out Toviyah's goods, restored the grain, new wine, and oil, and appointed treasurers "**who were counted faithful**" (**Nehemiah 13:4–13**). Scholars commonly date Malachi to the same mid-fifth-century period; that the two describe the same crisis is **probable**, not certain.

Fifth: the test. The verb is *bachan* (*to test / prove*), בָּחַן: *u-vechanuni* (*and test Me*), וּבָחַנִּנִּי. The same verb returns five verses later with the opposite sense: the arrogant "**test Elohim and escape**" (**Malachi 3:15**). A test offered by Yahweh to a repentant nation is not a formula a teacher may hand to a congregation as a financial guarantee.

Sixth: the blessing is rain and harvest. The "*windows of heaven*" are the covenant's language for rain (**Genesis 7:11; 2 Kings 7:2**), and Yahweh promises in the next verse to

"**rebuke the devourer for your sake, so that it will not destroy the fruit of your ground, nor shall your vine cast its fruit**" (**Malachi 3:11**).

This is the blessing and curse of **Deuteronomy 28** — rain in its season (**Deuteronomy 28:12**) against locust and blight (**Deuteronomy 28:38–42**) — addressed to a farming nation. The curse of **Malachi 3:9** falls on "**the whole nation,**" not on an individual wage-earner.

Finding: Malachi's rebuke is addressed to a nation of farmers, living in the Land, with a standing Temple whose priests had defiled the altar and whose storehouse had been diverted. It concerns food for the Levites. It cannot be moved onto a paycheck and a church building without moving the words. Corroborated by the book's own context and by **Nehemiah 10** and **13**.

VII. IF WE HAVE NOT TITHED, MUST WE PAY BACK TITHES?

This question is often pressed on believers with real weight, sometimes with a specific sum attached. The Tanakh answers it through its laws of restitution and through every recorded restoration of the tithe.

VII-A. What the Torah's Restitution Laws Cover

The Torah does require repayment with an added fifth in three situations.

Unwitting misuse of a holy thing:

"If a person commits a trespass and sins unwittingly in the holy things of Yahweh," he brings a ram as a guilt offering and "shall make restitution for what he has sinned against in the holy thing, and shall add a fifth to it, and give it to the priest" (Leviticus 5:15–16).

The word is *ma'al* (*trespass / breach of faith*), מַעַל.

Holy food eaten unwittingly:

"If a man eats a holy thing unwittingly, he shall add a fifth of it to it and give the holy thing to the priest" (Leviticus 22:14).

Wrong done to a neighbor: whoever has taken, withheld, or defrauded shall restore it in full and add a fifth (Leviticus 6:1–5 [Hebrew 5:20–24]); the prophet repeats it for the one who turns from sin: he

"restores the pledge, gives back what he had taken by robbery" (Ezekiel 33:15).

Each of these presupposes two things:

First: A holy thing that actually existed — produce of the Land already set apart as tithe, or holy food belonging to the priest — or a debt owed to an identifiable person.

Second: For holy things, a functioning priesthood to receive the restitution and the offering. None of them creates a debt out of income on which the Torah never laid a tithe.

VII-B. What Every Restoration of the Tithe Shows

The Tanakh records three restorations of the tithe after neglect. In each, the people bring the tithe *from then on*.

Hezekiah: the king commanded the people to give the Levites their portion, and "**as soon as the command went out,**" they brought the firstfruits and the tithe of the current harvest in heaps, from the third month to the seventh (**2 Chronicles 31:4–7**). No count of past years is recorded.

Nehemiah's Covenant: the returned exiles bound themselves in writing: "**we will bring**" the firstfruits and the tithes of our ground (**Nehemiah 10:35–37** [Hebrew 10:36–38]) — a pledge for the future after generations of exile.

Nehemiah's Reform: when he found the Levites unpaid,

"**Then all Yehudah brought the tithe of the grain and the new wine and the oil into the storehouses**" (**Nehemiah 13:12**).

Malachi: the command is "**Return to Me**" and "**Bring the whole tithe**" (**Malachi 3:7, 10**) — present obedience, not a ledger of arrears.

Four witnesses. None requires repayment of past years.

VII-C. The One Arrears the Tanakh Does Record

There is one place where the Tanakh speaks of an agricultural statute being repaid for years withheld, and it is instructive. Of the sabbatical years Yisra'el failed to keep, **Yahweh** warned,

"**Then the land shall enjoy its sabbaths as long as it lies desolate, while you are in your enemies' land**" (**Leviticus 26:34**; compare 26:43),

And the Chronicler records the fulfillment: the exile lasted "**until the land had enjoyed its sabbaths**" (**2 Chronicles 36:21**). The arrears were collected by **Yahweh** Himself, through judgment on the nation, and they were paid by the land's rest — not by a treasurer with a ledger. **The Tanakh gives no human institution the office of collecting what Yahweh reserves to Himself.**

VII-D. The Vow Is Different

One kind of past obligation does bind a person before **Yahweh**: a vow he made himself.

"**When you make a vow to Yahweh your Elohim, you shall not delay to pay it... But if you refrain from vowing, it shall be no sin in you. That which has gone out of your lips you shall keep and do**" (**Deuteronomy 23:21–23** [Hebrew 23:22–24]).

"**Better that you should not vow than that you should vow and not pay**" (**Ecclesiastes 5:5** [Hebrew 5:4]; compare Numbers 30:2 [Hebrew 30:3]).

A person who has personally vowed a tenth, as Ya'akov did, should keep his word to **Yahweh** as he is able. Three things follow from the same texts.

1. No one sins by not vowing.
2. A vow is spoken to **Yahweh**, not to an institution.
3. The *neder* (vow), נדר, is the person's own word; no teacher can vow on another's behalf and then collect it.

VII-E. When a Human Authority Demands the Tenth

The Tanakh has a name for a human authority that takes a tenth by right of office. Shemuel warned Yisra'el what the king they demanded would do:

"He will take a tenth of your seed and of your vineyards and give it to his officers and his servants... He will take a tenth of your flocks, and you shall be his servants" (1 Samuel 8:15, 17).

The prophet presents the king's tenth as a burden, not a blessing. Micah condemns a religious leadership whose:

"priests teach for hire, and its prophets divine for money; yet they lean on Yahweh" (Micah 3:11).

Ezekiel condemns shepherds who "feed themselves" and not the flock (Ezekiel 34:2–3).

A demand for back tithes on wages, pressed by any institution, has no Tanakh witness behind it and three against its spirit.

VII-F. What Return Looks Like

The Tanakh's answer to past neglect is *shuv* (*to return*), שוב, not a back-payment schedule. If a person withheld from the poor, return means opening the hand now:

"You shall surely open your hand to your brother, to your needy and to your poor in your land" (Deuteronomy 15:11).

And **"share your bread with the hungry"** (Isaiah 58:7). If a person actually defrauded someone, return means restoring that person in full, with the fifth (Leviticus 6:4–5; Ezekiel 33:15). If a person vowed, return means keeping the vow.

Finding — must unpaid tithes be paid back? No Tanakh witness requires repayment of back tithes, and every recorded restoration looks forward (2 Chronicles 31; Nehemiah 10; 13; Malachi 3).

Corroborated. A debt of back tithes on income owed to a religious institution is **Not in the text.**
The vow and restitution to a wronged person remain real obligations, and they are different things.

VIII. HOW DOES THE TITHE APPLY TO THE COVENANT BELIEVER TODAY?

VIII-A. What Cannot Be Kept as Written

The tithe statute was built into a structure, and the Torah names each part of it. The table sets out what the text requires and where things stand.

WHAT THE STATUTE REQUIRES	TEXT	PRESENT CONDITION
The place Yahweh chooses , where the tithe is brought and eaten	Deuteronomy 12:5–6, 11, 17–18	No sanctuary stands. The prophet foresaw that Yisra'el would remain "many days" without sacrifice (Hosea 3:4).
The Levite serving at the Tent , who receives it as wages	Numbers 18:21–23	No Levite serves at an altar. Even after the exile, priests who could not prove their genealogy were excluded (Ezra 2:62).
The storehouse of the house of Yahweh	Nehemiah 10:38; 13:12; Malachi 3:10	No Temple chambers exist to receive produce.
The increase of the Land	Leviticus 27:30; Deuteronomy 14:22	Most covenant believers do not farm, and most do not live in the Land.
The year of the tithe within a kept sabbatical cycle	Deuteronomy 14:28; 26:12; Leviticus 25:1–7	No national covenant court keeps the cycle for the whole people.

It follows that no pastor, elder, rabbi, imam, or institution today stands in the place of the Levite, and no building is the storehouse.

Numbers 18:22–23 reserved the service and its wages to Levi; **Ezra 2:62** shows that even a genuine priestly claim required proof of descent. This binds Miqdash Bethel by the same standard it applies to others: **no teacher or institution, this one included, may present itself as the Levite, the storehouse, or the collector of arrears.**

VIII-B. What Remains — Five Standing Principles

The structure is absent; the purposes are not. **Each purpose of the tithe rests on commands that never depended on the Temple, and each is carried by more than one witness.**

PRINCIPLE	WHAT IT MEANS NOW	WITNESSES
1. Yahweh owns the increase	Honor Yahweh with your wealth and with the first of your increase, not with what is left over	Proverbs 3:9–10; Deuteronomy 8:18; 1 Chronicles 29:14
2. The poor are not forgotten	The purpose of the poor tithe stands through the open-hand law, which never required a Temple	Deuteronomy 15:7–11; Proverbs 19:17; Isaiah 58:6–7; Micah 6:8
3. Do not forsake those who teach	Supporting those who labor in teaching the covenant is right, freely given and faithfully accounted for	Deuteronomy 12:19; 14:27; Nehemiah 13:10–13
4. Give as you are able	Proportion to blessing, from a willing heart, not a fixed tax	Deuteronomy 16:10, 17; Exodus 25:2; 35:21
5. Rejoice before Yahweh with your household	Set aside for keeping the appointed times with joy, as the second tithe taught	Deuteronomy 14:26; 16:11, 14

The fourth principle deserves emphasis. At the Feast of Weeks and at every pilgrimage feast the Torah sets no percentage:

"Every man shall give as he is able, according to the blessing of Yahweh your Elohim which He has given you" (Deuteronomy 16:17; compare 16:10).

The Tabernacle was built the same way, from **"everyone whose heart stirred him"** (Exodus 35:21). **The fifth principle** connects to **Doc 248**, which examined the Feast of Tabernacles and the command to rejoice.

VIII-C. The Tenth as a Freewill Measure

Avram and Ya'akov chose a tenth freely, and nothing in the Tanakh forbids a believer from doing the same. **A tenth can be a good measure, freely chosen, as long as it is called what it is: a personal commitment, not a covenant tax, and not a debt that anyone else may collect.** For a household that chooses to give in the pattern of the tithe, the Torah's own purposes suggest where the gift belongs.

PURPOSE OF THE TITHE	A COVENANT EXPRESSION TODAY	TEXT
Acknowledging the Owner	Set the portion aside first, when income arrives, before spending	Proverbs 3:9
The Levite's wages	Support those who labor in teaching the covenant, where the labor is real	Deuteronomy 12:19; Numbers 18:31
The meal before Yahweh	Save to keep the appointed times with your household, with joy	Deuteronomy 14:26
The poor tithe	Give directly to the poor, the widow, the orphan, and the stranger in your own community	Deuteronomy 14:28–29
Faithful treasurers	Give where the money is handled openly by people of proven faithfulness	Nehemiah 13:13; 2 Kings 12:15

VIII-D. A Warning That Still Stands

The prophets warn that giving can be exact and still be refused.

"Come to Beit-El and transgress... bring your sacrifices every morning, your tithes every three days" (Amos 4:4).

Amos's hearers were tithing faithfully at a place of false worship while trampling the poor (**Amos 4:1**). The same word applies in every direction: to the giver who tithes while withholding justice, and to the receiver who collects while neglecting the widow and the stranger (**Malachi 3:5**).

Finding — how the tithe applies today: the tithe as a statute cannot be kept as written, because the place, the Levitical service, the storehouse, and the Land's increase it assumes are not present.

Corroborated. Its purposes remain binding through commands that never depended on the Temple: honoring **Yahweh** with wealth, the open hand to the poor, support for those who teach, giving as able, and rejoicing before **Yahweh**.

IX. THREE-RELIGION AUDIT — HOW EACH TRADITION HANDLES THE TITHE TODAY

The table sets the three traditions against the Tanakh's own findings. Comparative texts are cited as historical reference only, in keeping with the standing rule of this document.

ELEMENT	✧ JUDAISM	† CHRISTIANITY	☪ ISLAM
Practice today	In the Land of Israel, <i>terumot</i> (priestly contributions) and <i>ma'aserot</i> (tithes) are separated from produce today; the Talmud records a dispute whether this is biblical or rabbinic since the exile. Terumah is not eaten, because all are considered ritually impure; the second tithe is redeemed onto a coin; the poor tithe goes to the poor in its years. Outside the Land there is no produce tithe. <i>Ma'aser kesafim</i> (tithe of money) rests on a Sifre cited by Tosafot (Ta'anit 9a); the Bach (Yoreh De'ah 331) and most later decisors treat it as a custom, the Taz as rabbinic.	No tithe law in the New Testament; the only tithe references concern Pharisees under Torah (Matthew 23:23; Luke 11:42; 18:12) and Avraham (Hebrews 7). Church councils at Tours (567) and Mâcon (585) imposed the tithe, Mâcon under excommunication; Charlemagne's capitulary of 779 made it civil law. Today: Catholic teaching obliges support "according to ability" with no fixed percentage (Catechism 2043; canon 222). Latter-day Saints teach one-tenth of "interest," understood as income (Doctrine and Covenants 119:4). In a 2023 Lifeway Research survey, 77% of American Protestant churchgoers called tithing a biblical command, and 51% said they give 10% or more to their church.	Zakat: 2.5% of wealth above the <i>nisab</i> (minimum threshold) held for a lunar year. <i>'Ushr</i> (one-tenth) is due on harvests watered by rain or springs, half that on irrigated land (Sahih al-Bukhari 1483; Sahih Muslim 981), grounded in "give its due on the day of its harvest" (Q. 6:141). Recipients are the eight categories of Q. 9:60, beginning with the poor and the needy. The Qur'an places zakat inside Yisra'el's covenant (Q. 2:83; 5:12).
Covenant strength	Keeps the Torah's own basis: the tithe falls on the produce of the Land. Rema rules that <i>ma'aser</i> money "belongs to the poor" and not to synagogue candles	The New Testament's pattern of giving — "as he may prosper" (1 Corinthians 16:2), "not reluctantly or under compulsion" (2 Corinthians	The <i>'ushr</i> is the closest living form to the Torah's tithe: a tenth, of the harvest, given in the season of harvest (Deuteronomy 14:22 "year by year"), keyed

ELEMENT	☆ JUDAISM	† CHRISTIANITY	✱ ISLAM
	(Yoreh De'ah 249:1–2), which honors the poor tithe. The decisors' own honesty that the money tithe is not a Torah command matches Section V.	9:7), support for those who teach (1 Corinthians 9:13–14; Galatians 6:6) — echoes the Torah's freewill offering and Deuteronomy 16:17 , and the Levite's wages.	to rain — the same logic as Malachi's "windows of heaven." Recipients are the poor first.
Covenant departure	The wordplay "tithe so that you become rich" (Ta'anit 9a) reads a promise of wealth into the unpointed letters of Deuteronomy 14:22 that the verse does not state. Treating the money tithe as a binding vow once begun extends the Torah's law of vows beyond what the person spoke.	Monetizing a produce statute; naming the church the storehouse and the minister the Levite; applying the national curse of Malachi 3:9 to individual wage-earners; and, in some pulpits, demanding back tithes. A prominent prosperity preacher publicly retracted his own tithing teaching in 2022, urging hearers to discard his earlier materials. None of these practices has a Tanakh witness.	The 2.5% rate on money and the thresholds are jurisprudential measures from the hadith and the schools, not from the Tanakh. The majority teaching that missed zakat remains a debt to be repaid, even from an estate, goes beyond the Tanakh's own pattern of restoration (Section VII).
Covenant witness	Rabbinic practice preserves the structure of the Torah where it can still be kept and names its extensions as extensions. That is the posture this document asks of every tradition.	Read from the Tanakh outward, Matthew 23:23 is not a tithe mandate for the churches but a rebuke: tithing mint while neglecting "justice, mercy, and faithfulness" — the Malachi 3:5 problem restated.	Q. 9:60 and the harvest-tenth together preserve the two things the Torah's tithe was most concerned with: the poor, and the acknowledgment that the harvest comes from heaven.

X. CORRECTIONS TO EARLIER LIBRARY MATERIAL

The Library's rule is that its own earlier work is tested by the same standard as everyone else's. Three points in the June 2026 studies need correction.

Correction 1 — the Qur'anic witness to zakat in Yisra'el's covenant. *The Laws of Tithing* (Part VI-C) cited Q. 5:12 and Q. 19:31 as the Qur'an's acknowledgment that zakat was commanded upon the Children of Israel. Q. 19:31 is spoken by 'Isa (Jesus) of prayer and zakat enjoined upon him; it is not about Yisra'el's covenant. The correct witnesses are **Q. 2:83** (the covenant taken from the Children of Israel, including zakat) and **Q. 5:12**.

Correction 2 — the "oldest tithe records." *The Kings of Avram's Day* (Part V-A) described tablets from Lagash recording 29,086 measures of barley over 37 months as tax paid "as one-tenth of income," dated 3400–3000 BCE. That tablet is the well-known Kish tablet from Uruk (about 3100 BCE), an administrative ledger of barley for brewing, not a record of a tenth, and not from Lagash. The cuneiform *esretu* (tithe) examples cited from the Assyrian Dictionary of the Oriental Institute come from the Ebabbar temple archive at Sippar in the first millennium BCE, well after the patriarchal period. The ancient Near Eastern tenth is genuinely attested, and the companion study's main conclusion stands; the claim that one-tenth tax records go back to 3400–3000 BCE is **Not corroborated** and should be withdrawn.

Correction 3 — the source of the money tithe in Judaism. *The Laws of Tithing* (Part VI-A) said the Talmud extended tithing to money income. The money tithe is not an enactment of the Mishnah's tithe tractates. Its sources are a Sifre as cited by Tosafot and the later codifiers, and most decisors treat it as a custom (Section IX). The earlier wording should be refined accordingly.

XI. SEVEN COVENANT DECLARATIONS ON THE TITHE

Per the **Deuteronomy 19:15** standard, no doctrine may stand on a single text. Each declaration below draws on more than one witness.

#	COVENANT DECLARATION	BASIS
I	The tithe is Yahweh's holy portion of the increase of the Land and of the herd and flock.	Leviticus 27:30–32; Deuteronomy 14:22; Malachi 3:10
II	A tenth given in honor is older than Sinai, as a free act; the tithe as a recurring statute was given at Sinai and ordered for life in the Land.	Genesis 14:20; 28:22; Leviticus 27:34; Deuteronomy 12:1, 8–11
III	The tithe fed the Levite in place of land, the priest, the giver's rejoicing household, and the poor, the stranger, the fatherless, and the widow.	Numbers 18:21, 26, 31; Deuteronomy 14:23, 26, 29; 26:12

#	COVENANT DECLARATION	BASIS
IV	The tithe of the written covenant was not money. Silver appears only as redemption at a premium or as a carrier turned back into food.	Leviticus 27:31, 33; Deuteronomy 14:24–26
V	No Tanakh witness commands repayment of back tithes; every restoration looks forward. The vow is the only self-imposed debt, and it is owed to Yahweh .	2 Chronicles 31:4–7; Nehemiah 10:37; 13:12; Malachi 3:7, 10; Deuteronomy 23:21–23
VI	No minister today stands in the Levite's place and no institution is the storehouse. A tenth demanded by human authority is the burden Shemuel warned of.	Numbers 18:22–23; Ezra 2:62; 1 Samuel 8:15, 17; Micah 3:11
VII	What remains is the heart of the tithe: honor Yahweh with the first of your increase, open your hand to the poor, do not forsake those who teach, give as you are able, and rejoice before Yahweh .	Proverbs 3:9; Deuteronomy 15:7–11; 12:19; 16:17; 14:26

XII. THE COVENANT RESPONSE — WHAT THE TANAKH SAYS TO THE ONE WHO ASKS

Behind the questions about the tithe there is usually a person who has been told he is robbing **Elohim**, or who wants to know what faithfulness asks of him now. The Tanakh's answer is fivefold.

First: know what the tithe was. It was holy food from the Land, for people who had no land — the Levite at the sanctuary, the priest, the poor, the stranger, the fatherless, and the widow — and a meal of rejoicing for the giver's own household before **Yahweh** (**Numbers 18:21; Deuteronomy 14:23, 29**).

Second: know when it was given. A tenth was given freely by Avram and vowed by Ya'akov; the tithe became law at Sinai and was ordered for the Land (**Genesis 14:20; Leviticus 27:34; Deuteronomy 12:1**).

Third: you owe no back tithes to any institution. If you vowed, keep your word to **Yahweh** as you are able (**Deuteronomy 23:21–23**). If you wronged a person, restore that person (**Leviticus 6:4–5**). Otherwise the Tanakh's word is not "*pay the arrears*" but "*Return to Me*" (**Malachi 3:7**).

Fourth: you are not bound to pay a tenth of your wages as covenant law, and you are not released from generosity. Honor **Yahweh** with your wealth (**Proverbs 3:9**), give as you are able

according to His blessing (**Deuteronomy 16:17**), and if you choose the tenth as your measure, choose it freely.

Fifth: begin where the poor tithe began — within your own gates.

"The Levite, the stranger, the fatherless, and the widow who are within your gates shall come and eat and be satisfied" (Deuteronomy 14:29).

The Temple is not standing; the widow down the road is.

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"At the end of every three years you shall bring out all the tithe of your increase in that year and lay it up within your gates. And the Levite, because he has no portion or inheritance with you, and the stranger, the fatherless, and the widow who are within your gates, shall come and eat and be satisfied — that Yahweh your Elohim may bless you in all the work of your hand which you do."

Deuteronomy 14:28–29 — The Written Covenant of Yahweh

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