

## 14 POINTS ABOUT THIRD TITHE

*By Marie Casale*  
Copyright © 2014

### SCRIPTURES CONCERNING FIRST TITHE

Lev 27:30 And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

Num 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

Num 18:24 But the tithes of the children of Israel, which they offer as an heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

These scriptures show that the first tithe appointed for the Levites under the Old Covenant is used today to support the ministry of the church and to preach the Gospel.

1Cor 9:13 Do ye not know that they which minister about holy things live [of the things] of the temple? and they which wait at the altar are partakers with the altar?

1Cor 9:14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.

### SCRIPTURES CONCERNING SECOND TITHE

Deu 14:22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

Deu 14:23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

Deu 14:24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the Lord thy God hath blessed thee:

Deu 14:25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose:

Deu 14:26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household,

### SCRIPTURES CONCERNING THIRD TITHE

Deu 14:28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

Deu 14:29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

Deu 26:12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

Deu 26:13 Then thou shalt say before the Lord thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them:

Deu 26:14 I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded me.

Deu 26:15 Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.

#### POINT 1

##### WHEN IS THIRD TITHE GIVEN?

It is given at the end of every third year. There are two beginnings and ends of Hebrew years. The beginning of the year for purposes of agriculture and harvest seasons is Abib or Nisan. (Ex 12:2) And the end of the agricultural year is the Feast of Tabernacles or ingathering. (Ex 23:16,34:22, Deut 31:10) The months are numbered from Nisan being the first month and Tabernacles occurring in the seventh month. But the beginning of the civil year for calculating the calendar is Tishri 1 which is called Rosh Hashanah meaning 'head of the year'. And the end of the civil year is the end of the month of Elul just before the next Tishri 1. The difference between these two systems is that in the agricultural year, the fall holy days are in the end of the year whereas in the civil year, the fall holy days are in the beginning of the year. Since it is not specified whether to give the tithe at the end of the agricultural year or the end of the civil year, it could be either one. But actually, the last day of Elul (end of the civil year) is only 16 days away from the Feast of Tabernacles (end of the agricultural year). So it would not matter which specific date during this period of time that we choose to give the tithe.

#### POINT 2

##### THIRD TITHE IS THE SAME AS SECOND TITHE IDEA

According to Maimonides, a preeminent Jewish scholar of the Middle Ages, the third tithe was the same tenth as the second tithe. But, instead of being taken to Jerusalem and spent there for the Feast of Tabernacles, it was to be 'laid up within thy gates' or their own towns and cities and given to provide the Feast as well as other provisions during the third year for the poor, the fatherless, the widow and the Levites.

This idea is not right. The third tithe could not be the same as the second tithe because then every third year we would be breaking the command to eat the second tithe at the feast. We do not break one of God's commandments in order to keep another.

### POINT 3

#### THIRD TITHE IS A PORTION OF SECOND TITHE IDEA

Another idea is that third tithe is a portion of the feast tenth that is given to the poor, the fatherless and widows. This is not right because if God said to give a tenth in the third year, he means a tenth. He does not mean to give a portion of a tenth.

### POINT 4

#### THIRD TITHE IS AN ALTOGETHER SEPARATE TITHE IDEA

One church says that we don't know for sure that the third year tithe should be called 'third tithe' because it is not called this in the scriptures. So notice first that none of these scriptures contain the words, 'first tithe', 'second tithe' or 'third tithe'. We see only the words, 'the tithe'. But even though we do not see the words, 'first tithe', 'second tithe' or 'third tithe' in the scriptures, it is not wrong to use these terms because the way we know they are three different tithes is by the fact that they are each used for different purposes. You cannot give the tenth to the Levites (first tithe) and at the same time eat the tenth yourself at the Feast (second tithe) and at the same time give the tenth to the fatherless and widows (third tithe)

If third tithe does not replace the feast tithe according to Point 2, and if it is not a portion of the feast tithe according to Point 3, then the only option left is that it is an altogether separate tithe.

One church quoted Josephus who said that it was a separate tenth every third year.

“Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans” (ibid, Book IV, 8:22).

But this church simply didn't accept what he said as authoritative. They said, “Is that what the Scriptures state or is this simply a Jewish interpretation of the law?”

Yes, the scriptures do state that it is a separate tithe if you look at them with some common sense. As stated above, you cannot give the tenth to the Levites and at the same time eat the tenth yourself at the Feast and at the same time give the tenth to the fatherless and widows. Therefore these must be three separate tenths. And this is exactly what Josephus said was the way the Jews kept the third year.

### POINT 5

#### PURPOSE TO PROVIDE FOR THE POOR ALL DURING THE THIRD YEAR IDEA

Since most of the year had already gone by when the tithe was given to the recipients at the end of the third year, it does not seem possible that third tithe was used to provide for them during the third year. However, if third tithe years were different for each individual, then third tithe money, although it was collected only at the end of each year, could then be used a little at a time to provide for the recipients all during each year.

### POINT 6

#### PURPOSE TO PROVIDE FEAST OF TABERNACLES FOR THE POOR IDEA

Deut 14:28 says that the tithe is given to the Levite, the stranger, the fatherless and the widow at the end of three years. The Feast of Tabernacles occurs at the end of the year. The scriptures do not mention that the purpose of third tithe is to provide the Feast of Tabernacles for them. The scripture only says that after you lay it up within your gates, then they may come and eat.

However, there are two other scriptures where the third tithe recipients are mentioned in the same order and in the context of God's feasts.

Deut 16:10 And thou shalt keep the feast of weeks unto the Lord thy God with a tribute of a freewill offering of thine hand, which thou shalt give unto the Lord thy God, according as the Lord thy God hath blessed thee:

Deut 16:11 And thou shalt rejoice before the Lord thy God, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the LEVITE THAT IS WITHIN THY GATES, AND THE STRANGER, AND THE FATHERLESS, AND THE WIDOW, that are among you, in the place which the Lord thy God hath chosen to place his name there.

Deu 16:13 Thou shalt observe the Feast of Tabernacles seven days, after that thou hast gathered in thy corn (spring harvest) and thy wine (fall harvest):

Deu 16:14 And thou shalt rejoice in thy feast, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and THE LEVITE, THE STRANGER, AND THE FATHERLESS, AND THE WIDOW, that are within thy gates.

Here, the head of household is told to rejoice in the Feast of Weeks and the Feast of Tabernacles with the third tithe recipients as well as his own household and servants. He seems to be taking the responsibility for all of these people to see that they rejoice in the feasts of the Lord. So it would not be wrong to use the third tithe to provide the Feast of Tabernacles for the Levite, the stranger, the fatherless and the widow.

#### POINT 7

##### THIRD AND SIXTH YEARS OF SABBATICAL CYCLE IDEA

Deut 15:1 says, 'At the end of every seven years thou shalt make a release.' Because this scripture is close to the scriptures about the third tithe year in Deut 14, the idea developed that the third tithe year was founded on the Sabbatical year cycle. The way it was done was written here in the Babylonian Talmud:

It was done in the third and sixth years of every Sabbath year cycle. In the first, second, fourth, and fifth years after the 'years of release' (shemittah) the first and second tithes were separated. In the third and sixth years, the first and third tithes were separated, the latter being a poor tithe, i.e., it belonged to the poor (The Babylonian Talmud - Mas. Pesachim 35b, footnote 28).

Poor man's tithe is given in place of the second tithe (v. supra n. 8.) in the third, and sixth year of the septennial period (ibid - Mas. Baba Bathra 81b, footnote 13).

This idea cannot be right because the command of God was that every third year was a third tithe year. If you say only the third and sixth years of every seven-year cycle were third tithe years, then after the sixth year, you do not see a third tithe year again until the fourth year or even the fifth year in the event of a Jubilee year. This is not following the Lord's command.

The other reference is that the poor tithe was given in the third and sixth years in place of the second tithe. This is also not right as was shown in Point 2.

#### POINT 8

##### WHEN DOES THE COUNT TO THE THIRD YEAR BEGIN

If the third tithe year is not the third and sixth years of a Sabbatical year cycle, then when does the count begin? The scriptures do not say. Does this mean that the Lord failed to give us important information? No. There is a reason why the scriptures do not say.

Deut 26 tells of two occasions when a person was to testify before the Lord. The first time was when he had entered the land and brought the first fruits in a basket to the priest. The second time was when he had tithed at the end of the third year. According to this, then, the third tithe year began when the INDIVIDUAL entered and possessed the land. We could deduce from this that we should count every third year from the year of our own conversion and baptism.

In support of this idea, we see that the scriptures give the third tithe commandment not addressed to the congregation or to the nation, but to the individual. This must be the reason why there is no definite beginning year to count from. The beginning year and the third tithe year would be different for each individual. The advantage of this is that each and every year (not just once at the end of the third year) these recipients would be provided for by a continual source of income.

#### POINT 9

##### THIRD TITHE LAID UP WITHIN YOUR GATES

Deut 14:28 tells us that the third tithe is to be laid up 'within your gates'. This term refers to your own city. In those days cities had gates through which to go in and out. Possessing the 'gates' of your enemies had to do with possessing their cities. This tells us that it is the individual's responsibility to save the money throughout his third tithe year and then to give it at the end of the year.

#### POINT 10

##### THE YEAR OF TITHING

The phrase, 'the year of tithing' in Deut 26:12 is used because during this third year unlike the other two years, all three tithes are paid.

#### POINT 11

##### WHO THE THIRD TITHE IS GIVEN TO

Deut 14:29, 26:12 says that the third tithe is given to the Levite, the stranger, the fatherless and the widow. Notice that the Levite is included in the third year tithe just as he is given the first tithe. This makes third tithe quite different from government taxes doesn't it? They help the poor, but not the ministry.

The Levite would today be defined as the local minister. He is to receive a portion of third tithe in addition to first tithe. The second recipient is the stranger. God defines strangers as those from foreign lands who are residing in or visiting our land, just as we were strangers in the land of Egypt. They would most certainly need extra assistance and hospitality, not being familiar

with our ways and especially if they speak a foreign language. The other two recipients are the widows and the children of the widows (the fatherless). The early church continually supported the widows (Acts 6) and a cry went up when some widows were neglected. So they must have had a continual source of income designated for that purpose. If our church has a daily ministrations that provides for these recipients, then we could send in the third tithe to the church. Otherwise, we could find recipients ourselves to receive the third tithe that we have saved up.

#### POINT 12

##### WHO ARE THE THIRD TITHE SCRIPTURES TALKING TO?

It is the individual who lays up the tithe within the gates of his own city. It is the individual who provides for the recipients of this tithe so that they may come and eat and be filled. Notice especially in Deut 26:13 and 14 that the word 'I' is mentioned several times. It is the individual who utters these words as he comes before the Lord confirming that he has kept his commandments. Thus we see that these scriptures are not talking to the congregation, or to the nation, but to the individual.

#### POINT 13

##### THE WORDS OF CONFIRMATION AFTER GIVING THIRD TITHE

Notice in Deut 26:13 and 14 that the individual does not say these words on his own, but he is told by the Lord to say them. These words are his confirmation as to how he has treated the third tithe according to the Lord's will.

Let's examine these words to show how God wants us to treat his third tithe:

Deut 26:13 I have brought away the hallowed things out of mine house,  
The words 'hallowed things' is the Hebrew 'qodesh' which means things set apart as separate and sacred or holy to God. This cannot apply to our taxes, can it?

Deut 26:13 and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them:

God's will is that we not deliberately DISOBEY nor FORGET to do this commandment, but to diligently give this tithe to the rightful four recipients.

Deu 26:14 I have not eaten thereof in my mourning,

If the correct translation of the Hebrew word is 'mourning', then this could show that even if the individual was suffering himself, he would not eat of the holy tithe. However, the Hebrew word 'mourning' can also be translated 'iniquity'. This was the word's translation 47 times and sorrow, affliction or mourning 3 times or less. So if it is properly translated 'iniquity', then the message is that it is 'iniquity' to use third tithe for one's own use.

Deut 26:14 neither have I taken away ought thereof for any unclean use,

The individual has not taken away any of the holy tithe for uses other than what God intended it for. This could not apply to government taxes could it?

Deut 26:14 nor given ought thereof for the dead:

How do we give of the holy tithe for the dead?

Here are some scriptures that show the spiritual meaning of death:

\* Rom 8:6-7 For to be carnally minded is death; but to be spiritually minded is life and peace.

Because the carnal mind is enmity against God

This shows that we should not give of this tithe to the carnally minded who are not keeping the commandments of God. This could not apply to government taxes could it?

\* 1Ti 5:6 But she that liveth in pleasure is dead while she liveth.

This shows that we should not give of this tithe to those who live in carnal pleasures. Again, this could not apply to government taxes.

\* Jas 2:26 For as the body without the spirit is dead, so faith without works is dead also.

This shows that we should not give of this tithe to those who display faith without works.

These scriptures show that the individual must be discerning as to whom he gives the holy tithe to. It is for the Lord's faithful people who need assistance.

#### POINT 14

#### THIRD TITHE IS THE SAME AS GOVERNMENT TAXES FOR THE POOR IDEA

One way churches do away with third year tithe is to say that this tithe was used for a civil, not a religious purpose. So they say that the needs of the poor are taken care of by government programs funded by our taxes which we pay every year.

The Roman government in Jesus' day to whom citizens paid taxes, had its welfare programs just as we have today. The 'grain dole and circuses' which had begun during the days of the Republic, continued and actually contributed to the weakening and fall of the Roman empire. The Modern Romans, a 1975 Worldwide Church of God booklet, on pg 61-62 stated, "At times the city of Rome had from one third to one half of the population receiving part or all of its subsistence from public charity." But regardless of the government dole, the early church was daily providing for their widows according to the guidelines in 1Tim 5. Verse 4 says: "Let children first be responsible for their parents." Verse 9-11 says: "Accept only older widows to assist." Verse 16 says: "Let the brethren relieve their widows that the church be not charged so that the church can relieve them who are widows indeed."

We know that the church was expected to take care of the widows because there was an OUTCRY when some widows were neglected. Also the church thought this issue was so important that they appointed seven men who specifically waited on the daily needs of the widows (Acts 6:1-6) We are not told whether this subsistence was done with third tithe money. But it had to be a substantial amount because the widows were cared for daily. Since this was expected of the church, we can assume that they were acting according to God's commandment. There are only two commandments given in the Old Testament to provide for widows. One is Deut 24:19-21 having to do with leaving the gleanings of your harvest for the stranger, the fatherless and the widow. The other is the third tithe commandment.

It seems to me that Jesus answered the idea of third tithe being the same thing as our taxes when he said, “Render to Caesar the things that are Caesar’s and to God the things that are God’s.” (Mat 22:16-21) He commanded us to give both God and the government what is rightfully theirs. Whatever taxes the government imposes regardless of what they use them for, belong to 'Caesar'. But third tithe belongs to God and his government. We must separate the taxes that belong to the government and the tithes that belong to God, not call them one and the same thing even if used for a similar purpose.

The principle in Mat 15:3 of breaking God’s commandment to keep one’s tradition can also apply to third tithe. For GOD SAID, “At the end of three years thou shalt bring forth all the tithe for the Levite, fatherless, widows etc.”. But YOU SAY, “The government collects third tithe in our taxes’. “Therefore you suffer him to do no more for the poor, the fatherless and the widow, thus making the commandment of God of none effect by your tradition!”

The fact is that government taxes do not qualify as third tithe.

- \* Government taxes are not holy whereas God’s third tithe is holy.
- \* Government taxes are taken automatically from the people and some spent on welfare programs. God’s third tithe is freely given by the individual to the designated recipients whom he knows personally since he rejoices with them in the feasts according to Deut 16:10-14.
- \* Government taxes may be used for unclean immoral purposes as well as welfare programs which the individual has no control over. God’s third tithe is given by the individual to worthy recipients among God’s people whom he knows.
- \* Government taxes are taken every year. God’s third tithe is given at the end of every third year.
- \* Government taxes do not go to support the ministry. Part of third tithe is given to the Levite or minister.
- \* We do not give words of confirmation after paying government taxes. We are required to speak words of confirmation to God after paying third tithe.
- \* God does not promise a blessing if we pay government taxes. God promises a blessing if we pay third tithe.

## CONCLUSION

Many Churches of God, seeing that third tithe is an additional ten percent of our income to provide for the poor, besides first and second tithes, teach that thirty percent of our incomes is too much to bear. I agree that if third tithe is too much to bear financially, then God does not expect us to pay what we do not have. But this does not apply to everyone.

Another argument by which churches do away with third tithe is to say that we do not know enough about this commandment to determine how to keep it. This attitude does not honor God. Rather, it blames God for not giving us enough information about his commandment. What we should do instead is to apply the scripture, “If any of you lack wisdom, let him ask of God and it will be given.” Jas 1:5 I believe that these 14 points about third tithe above show that we can and do know enough about this commandment to keep it.



Still another excuse that some ministers use for doing away with third tithe is to say that there was abuse in Worldwide Church of God regarding it. But does abuse of the law do away with the law? No! There was a great deal of alleged abuse in Worldwide regarding first tithe also and this was the reason for the state investigation and receivership in 1979. But this abuse never caused anyone to say that first tithe was done away. If abuse doesn't do away with first tithe, then why does it do away with third tithe? Indeed, there was financial abuse in the early church also. Judas Iscariot was in charge of the 'bag' in which the money was kept and he was a thief! (Jo 12:6) But his abuse did not do away with the bag.

If we accept any of these arguments and don't give this tithe at all, then how can we go before God and say the words of confirmation? "I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all your commandments which you have commanded me; I have not transgressed your commandments, nor have I forgotten them" Are we going to tell God when we come before him that we gave our taxes every year and this accounts for our third tithe? Or are we going to say that we gave to the poor whenever we felt like it and this accounts for our third tithe? Government taxes and giving when we feel like it do not obey the commandment of a specific tenth to specific recipients in the specific third year.

And how can we claim the blessing that God promised to give the third tithe payer if we do not keep his commandment? If God promised a blessing when we have brought in ALL his tithes, and then, in addition, reminded us to claim his blessing, surely he is well able to bless us for being obedient to his word!

Jesus chastised the Pharisees in the New Testament saying, "Ye devour widows' houses and for a pretense make long prayers" How did the Pharisees devour widows' houses? Did they literally enter into widows' houses and take their goods? No! Devouring widows' houses can be done by taking away the tithe that God appointed for widows.

Isa 10:1-2 Woe unto them that decree unrighteous decrees to turn aside the needy from judgment and to take away the RIGHT from the poor of my people, that widows may be their prey, and that they may rob the fatherless.

Many ministers have no problem preaching about first tithe and claiming THEIR portion of God's money. They should also faithfully preach on behalf of the fatherless and widows to give them the portion that is their RIGHT according to God's word.

Jesus told the Pharisees that they were careful to observe tithing, but omitted the weightier matters of the law, judgment, mercy, faith and the love of God. Third tithe, then, is a small matter in God's eyes. But it could still affect our salvation. Remember that God is judging our position in his kingdom based on how we treat even his least commandments.

Mat 5:19 Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach [them], the same shall be called great in the kingdom of heaven.

The appointment of the tithes shows the great goodness of God, that in his financial affairs, his priority is preaching the gospel for the salvation of mankind and supporting his ministry who devote their lives to teaching his word. His second priority is providing for each and every Christian their heart's desires in his great Feast. And through third tithe he NEVER FORGETS to show kindness and mercy to the Levite, the stranger, the fatherless, and the widow. Thus, God's tithes are not a burden, but a blessing. And when we keep his commandments in our financial affairs, we are emulating him and his ways, becoming perfect as he is perfect and showing love as he shows love. For this is the LOVE of God, that we keep his commandments and his commandments are not grievous. We should regard tithing in the New Testament 'spirit of the law' as contributing cheerfully to what we KNOW and have PROVEN is God's work in the world.

I believe it is very wrong to do away with third tithe or any of the tithes. Doing away with third tithe is just as much robbing God according to Mal 3 as doing away with first tithe. For Mal 3 says, "Bring ye ALL the tithes into the storehouse that there may be meat in my house." ALL the tithes includes third tithe (Notice the word ALL in Deut 26:12); and meat in God's house includes meat for the fatherless and widows.

I hope very much that ministers will restore the teaching of third tithe in the churches as God's commandments are 'in effect' yesterday, today and forever.