

GIVING: OLD TESTAMENT LESSON ON TITHING

LESSON QUESTIONS & OBJECTIVE:

- What was the purpose of the Old Testament tithe (law)?
- What does the NT & Jesus have to say about tithing?

INTRODUCTION:

First, let's talk about your understanding of the tithe.

- 1.) Were you taught about the tithe? If so, what were, or have you been taught?
- 2.) What do you understand the Bible to say about tithing?
- 3.) Do you apply the tithe principle to your life today? If so, how?

Secondly,

- 1.) What's the message of biblical tithing?

Finally, as we go through this lesson think about your giving and how this lesson will or won't impact your giving.

- 1.) Should we apply the tithe principle to our lives today as New Covenant believers? If so, why, and how? If not, why not?

Tithe is mentioned:

- 32 times in the KJV (25 OT & 7 NT)
- 32 times in NLT (26 OT & 6 NT)
- 29 times in NIV (25 OT & 7 NT)

Let's take a look at tithing from both an Old and New Testament perspective. Let's start with the Old Testament perspective.

BODY:

What is the first mention of tithe in the Bible?

Gen. 14:18-20; King & Priest Melchizedek of Yahweh, God Most High does 3 things when he meets Abram after his victory over King Kedorlaomer (Chedorlaomer) and all his allies.

- 1.) Brings Abram bread and wine (v. 18) – feeds him, bread = Word and wine = Spirit
- 2.) Blesses Abram (v. 19)
 - a. Blessed him in the name of the Most High God
- 3.) Thanks Most High God (v. 20)
 - a. Acknowledges the Most High God as Creator of heaven and earth
 - b. Thanks God for defeating the enemies of Abram

GIVING: OLD TESTAMENT LESSON ON TITHING

After all this is when, “*Abram gave [gives] Melchizedek a tenth of all the goods he had recovered.*” Some observations:

- 1.) This tithe is pre-dates the Law of Moses (before the Law was given to Moses and the Children of Israel)
- 2.) It's 10% and based on all the goods he recovered from the battle (which were originally Lot's – v. 16)
- 3.) What did the tithe consist of? More than likely animals (livestock), gold, and silver (a variety of things). **Gen. 13:2 & 5**
- 4.) Abram gave the tithe willingly to Melchizedek after King Melchizedek blessed him. The tithe from Abram appears to be a gift of appreciation and gratitude.

What is the tithe?

Under the Old Testament Law, the tithe:

- 1.) Was commanded by God
 - a. **Deuteronomy 12:5-19**
- 2.) Was in addition to regular offering requirements.
 - a. **Deuteronomy 12:5-19**
- 3.) Consisted of crops (flour, grains, fruit, wine, olive oil, etc.) harvested/produced, money made from sales, and animals birthed in the land. It was taken to a central sanctuary. See Deut. 14 below.
- 4.) There were at least 2 tithe and some would even argue 3 tithes.
 - a. Religious Tithe, Festival Tithe, and Poor Tithe. The Religious and Festival Tithes were given regularly throughout the year. The Poor Tithe was given once every 3 years. The Religious Tithe was taken to designated place of worship (central sanctuary or Temple, Tabernacle – kind of like when you pay taxes to the DoR or IRS, you send your return/check to a specific location depending on where you're located) and given to the Levites as provision. The Festival Tithe was taken to a designated place of worship and used as part of the annual feast and celebrations (kind of like a cookout where everyone contributes something). On a long trip, cattle could injure themselves and crops could spoil (resulting in them becoming unfit for sacrifice). For people who traveled long distances to the central sanctuary, Moses offers the alternative of making tithes of silver to bring to the sanctuary instead of cattle and crops (Deut. 14:24 & 25).
 - b. **Deuteronomy 14:22-26**
 - c. **Nehemiah 10:37**

How much was the tithe? Generally, 10% or 1/10th of all produced, but could be as high as 20%

- 1.) **Deuteronomy 14:22**
 - a. **Numbers 18:28a**
- 2.) Every 3rd year a special tithe was given. This means, in the 3rd year the tithe was given at least twice.

GIVING: OLD TESTAMENT LESSON ON TITHING

- a. **Deuteronomy 26:12a**
- 3.) **Nehemiah 10:37**

What was the purpose of the tithe? What was it used for?

- 1.) Was the allotment or inheritance (compensation) for the Levites for their service to the Tabernacle, Temple, and God. The animal sacrifices belonged to the priests (Deut. 12:6) because neither the Levites and priests didn't receive any of the land in Canaan.
 - a. **Numbers 18:23c & 24**
- 2.) The priests used the tithe received from the people to give their tithe. Levites were required to give a tithe off the tithe to God.
 - a. **Numbers 18:25-27**
- 3.) The tithe was considered sacred & holy. The Levites were expected and commanded to give the BEST portions of the gifts (tithes) received from the people to the Lord as a tithe. They were warned not to treat the tithe as common or to mishandle it or it could lead to death.
 - a. **Numbers 18:28-32**
- 4.) Every 3rd year a special tithe was given (2nd tithe or Poor Tithe). This tithe was brought to the nearest town (unlike the 1st tithe which was brought to the nearest place of worship - sanctuary) and given to the Levites, foreigners, orphans, and widows, so that they will have enough to eat.
 - a. **Deuteronomy 14:28 & 29**
 - b. **Deuteronomy 26:**
- 5.) Obedience to God as it relates to the tithe ensured Israel received God's blessings and not cursings.
 - a. **Deuteronomy 14:29**
 - b. **Malachi 3:8-15**

CONCLUSION:

I think of the Old Testament tithe as a form of taxation instituted by God to ensure 3 main categories of individuals were taken care of:

- 1.) The Levites and Priests (Leadership)
 - a. The tithe was given to the Levites and used by them since they didn't receive an inheritance in the land of Canaan (Promised Land).
- 2.) The Israelites (Jews or People of God)
 - a. The tithe was also used for celebrations, worship, and commemorate the works of the Almighty God in the history of the Israelites. All the people partook and participated in these annual festivities (Levites, foreigners, servants, Israelites)
- 3.) The poor and foreigners (Gentiles)
 - a. The tithe was used to provide for the poor and foreigners.

The tithe was holy and sacred unto God and served a purpose for the people of God. The tithe was God's way of providing provision for His people and ensuring sustainability throughout their generations.

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REFERENCE(S):

Should the Church Teach Tithing? Russel Kelly, PhD <https://www.tithing-russkelly.com/id29.html>