

CHAPTER

2

A Lesson In Necessary Tithe Definitions

When someone asks what tithing is, you often hear people proclaim with authority that tithing is 10 percent of a worker's gross or net income given to God. The terms gross or net income raises much confusion and discussion because neither term has a literal connection with the tithe in the Bible.

Before discussing specific tithing definitions, I will discuss general tithing viewpoints for perspective. Most people who think they understand the literal definition of the word tithe really do not have the slightest idea what this historical word means. Those who claim they tithe biblically cannot define the basic definition of the word. Instead, they rely on what they have heard or have been told by someone they perceived as a credible authority figure. If one were to ask a church leader what tithe means in Hebrew, they are likely to respond that a tithe is 10 percent of one's income.

One verse Paul wrote in Romans 12:2 has a clear message as to how believers should approach any teaching or doctrine. Paul says, “*And do not be conformed to this world, but be transformed by the renewing of your mind, that you may **prove** what is that good and acceptable and perfect will of God*” (NKJV). It is important to understand what tithing means. So how do you prove what the will of God is about tithing? Paul focuses on the word *prove*, which is the Greek word “*dokimazo*” (Strong’s #1381). To prove what the acceptable will of God is about tithing, you must understand that in Hebrew, *prove* means you test, examine, discern and scrutinize something for validity. “But in reality, most Christians very seldom eyeball tithing, or even question its accuracy too much because they have not studied the topic or because they have accepted *carte blanche* what religious leaders and pastors say.”⁹

People’s views on tithing are based on the biblical teachings they embrace early in their Christian experience. Because traditionally tithing has been accepted to refer to money and has remained unchallenged, many people are clueless about other definitions that exist. So to raise awareness, we must discuss various definitions.

To begin a study on any topic especially tithing, you must have knowledge of the orthodox definition, rather than the modern definition. You must critically examine and challenge common definitions in a way that allows you to prove the meaning based on context and history. For example, every person who attempts to define tithing should know that many Bible commentaries, Bible study notes, dictionaries, and scholarly books are influenced by the pro-tithe arguments of theological schools. Some theologians argue that Israel tithed on food and money. They do this because they have a vested financial interest and must follow the doctrinal dogma of their seminaries or risk being reprimanded or removed from their institutions for violating doctrinal protocol. If religious institutions of higher learning believe in tithing, their professors cannot necessarily

disagree with the school's tenets even if the Bible says otherwise. That is a problem because if scholars cannot present independent research that offers other views about tithing, then the question becomes: Are they pre-disposed to present information and conclusions favoring tithing? If so, that means their research is influenced by a heavy dose of confirmation bias.

To understand the beliefs that exist on tithing and why people believe tithing is money, it is important to understand the theological systems in which tithing is taught and practiced. In doing so, it becomes obvious why the tithing doctrine is taught as money and how those views came to fruition.

There are no consistent meanings for tithing. Some books will endorse tithing and others will not endorse it. Some scholastic works define the tithe as money and others say a tithe is strictly agricultural products, herds, and flocks. Anyone attempting to define the tithe has to critically examine the scriptural context in a strict fashion to articulate a theological definition. The paramount consideration in defining a word or understanding Scripture is to be aware of the authoritative intent of the writer who recorded it. This is important because not all Bible commentary is written in the context of Scripture; rather it is influenced by the theologian's background, including the Bible College or seminary from which they matriculated.

All Bible commentary should be viewed as opinion unless it is proven by context, sound hermeneutics and exegesis. Further definitions of words must be understood from the audience perspective to whom the text was written to originally. History establishes that many religious cultures practiced some form of tithing long before Israel was established as a nation under God's law. The tithes rules across ancient nations and cultures were not consistent. As Yahweh sets up Israel's tithe system, He establishes rules for its implementation in a strict theocratic society. God defined what

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was required as an acceptable tithe from the twelve tribes of Israel throughout the first five books of the Bible. He issued strict laws as to who was authorized to receive the tithe. The authorized tithe recipients have always been Levites, priests, widows, orphans and the poor; furthermore, Yahweh never changed his mind or the Bible context as to who the recipients of the tithe would be, despite what modernists teach.

The first place a person searches to define the tithe is the dictionary. Webster's Dictionary defines tithe as: "*Paying or giving a tenth for support of the church; to levy a tenth on; to give a tenth of one's income as a tithe; a tenth part of something paid as a voluntary contribution or as a tax for the support of a religious institution.*"¹⁰ Is there a problem with Webster's definition? The answer is yes because Webster's Dictionary ignores Jewish history and fails to examine the Hebrew word for what constitutes a tithe. Webster's Dictionary is incorrect on defining the tithe in Israel because it is too general and not specific to the context of the Hebrew word and the Scripture. The two key words of this definition is pay and give. Paying a tithe implies a command as in an obligation. Giving a tithe implies a freewill gift without specifying the amount. Did Israel pay a tithe or give a tithe? Since the historical context of the scripture determines the answer, we can say Israel did not give a tithe; they paid a tithe according to the law. Did the law require money or something else? We will determine that throughout this book.

Webster's Dictionary says: *A tithe is to levy a tenth on.* The implication is that an authority imposes a tax on people. Was the Old Testament tithe a tax on Israel that scripture authorizes? The answer is yes and Scripture will become evident as we explore various definitions. Webster's Dictionary says a tithe is giving a tenth of one's income but does the Scripture say a tithe is based on income? To establish a doctrinal tithe on income, the Bible would indicate some form of money collection amounting to a tenth of one's income. As a tithe of money is not shown in the Scripture,

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you basically have to rewrite tithe verses to justify the modern monetary tithe system.

Webster's Dictionary further states a tithe "*is either a tenth of one's income based on a voluntary contribution or a tax for the support of a religious institution.*" Tithing is either a tax or a freewill gift, but it can't be both. At best, Webster's definition produces more questions than answers because it does not describe the contents of the tithe according to the Bible. Most people are not aware that tithing did not start until Israel entered the land of Canaan. If you search the entire book of Exodus, you will notice that tithing did not exist during the wilderness years. When God spoke to Moses in Leviticus, He told him exactly what type of tithe was required. The Bible defines what Yahweh approved as titheable items in Leviticus 27:30-33. Verses 30 and 32 address the required contents of the tithe.

*...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. ... And concerning the **tithe of the herd or of the flock**, of whatever passes under the rod, the **tenth one** shall be holy to the LORD (NKJV).*

The command Yahweh gave was that a tithe had to come from agricultural products, herds and flocks. What is missing from the text is money. When the Israelites left Egypt, they left with Egypt's wealth and yet the law specifically wanted tithes only from that which grew from the ground including herd and flocks without mentioning silver, gold, or shekels. Notice that Leviticus never said who to give the tithe to. This is because the Israelites had no permanent land on which to settle or to raise cattle.

Based on the instructions in Leviticus, the tithe consisted of a tenth of the agricultural products from the land and the tenth clean animal from the herds and flocks. If a farmer in Israel had no increase, he did not tithe from the herds or flocks because it had to be the tenth animal that passed

under the Shepherd's rod. The ninth, eighth, or seventh animal and so on could not be tithed because the tenth animal was identified as the official tithe God wanted, not 10 percent of the herds or flocks. In Leviticus 27:30-33, the word "whether" is in italics. For those reading the KJV Bible, italicized words in the text mean it was not in the original language but was added by the scribes to clarify the text. So when people say "whether" in the text is inclusive of money, it is false because the original language did not indicate a Hebrew word for money as a tithe in Leviticus 27:30-33.

When preachers teach or preach on tithing, they argue that the term "whether" is important because they interpret "whether" to include money. Scholars who have done in depth biblical research have always understood the tithe's origin as food. Leviticus 27:30 says, "*Whether the seed of the land or fruit of the tree, it is the Lord's.*" In this context, whether is defined as an extension that includes money. While that sounds good, it is not sound teaching because the word whether is not a part of the original language. So that you don't get fooled, this technique is called homiletics. Homiletics in Greek is "*homiletikos*" or "*homilos.*" It means to assemble, to put many pieces together as in the art and craft of preaching. This is taught in seminary to future pastors and ministers of the church. The usual result is that the student who enters the seminary with little ability to preach can become passable in speaking about gospel truths to a large group of people in the form of a *sermon* or *homily*. This definition is vital because the process of stringing many pieces together involves personal views, Scriptures, or anything else that proves the point of the message, including emotions to bolster the tithe position in the ears of the congregation.

The problem with homiletics is that stringing Scriptures together can result in misinterpretation of the text if it is not balanced with proper hermeneutics. Such is the case when the word "whether" is homiletically taught to mean money and included as part of the text dealing with tithes. Remember if a word in your Bible is italicized, the verse must be read

without the word because it did not appear in the original text. However, most modern day Bibles no longer show distinct italicized words. Now that you have some perspective on tithing views, let's define what the tithe means.

What Does the Word Tithe Mean?

The Revell Bible Dictionary defines the tithe as “*The contribution of one-tenth of one’s crops and livestock required in the Old Testament for sacred purposes.*”¹¹ Unlike Webster’s Dictionary, this definition specifically addresses the context of Leviticus and does not add an additional meaning by insinuating that Israel paid tithes in kind—that is money. Some people who tithe money mistakenly believe that any amount of money or percentage given to a Church represents a biblical tithe. The problem is, no percentage of money whether from 0 to 100 percent represents a tithe according to what God requires.

Halley’s Bible Handbook defines tithe as, “*One-tenth of the produce of the land and of the increase of flocks and herds was to be given to God; this is called the tithe.*”¹² There is no confusion with this definition because the author, Henry Halley, does not “*try to force the text to mean something that fits his existing belief or understanding of a particular issue or doctrine.*”¹³ The two definitions properly define the tithe by pulling out of the text the context of what is there instead of reading or forcing into the text what is clearly not stated in the Scripture. There is no superimposing a pre-existing theological bent onto the text, but if one does, that would be applying an interpretation process called eisegesis. That means, interpreting the text in ways that conform to a predisposed theological bent by imposing one’s ideas onto the text and explaining it in a different way from what the original writer intended. However, Halley also argues that tithing one-tenth of

all income is God's command for Christians based on the book of Malachi. Halley correctly defines the tithe of Leviticus; however, in his commentary of Malachi, he, out of context, converts the tithe to income.

Unger's Bible Dictionary describes the tithe in the Mosaic Law or the Torah: as, "*The tenth of all produce, flocks and cattle was declared to be sacred to Jehovah by way, so to speak, of feu-duty or rent to him who was, strictly speaking, the owner of the land, and in return for the produce of the ground; though, if so disposed, a man was at liberty to redeem the tithes of the fruits of his field and his trees by paying the value of them with a fifth part added.*"¹⁴ Unger states that the Jewish Mishnah says, "*The tithe is everything eatable, everything that was stored up or that grew out of the earth.*" This definition also alludes to the idea that eatable tithing is a rent payment to God who is the landowner; this is often taught in pro-tithing circles, however, out of context.

Can Unger's definition, which implies that tithing is a rent payment, be proven in Scripture? Do the laws in Israel state that tithing is a rent payment to God? We'll examine this idea of tithes as rent later in the book. Unger's definition throws in the words "so to speak" to clue in the reader that he is imposing a theological opinion into the definition. What Israel tithed on were assets (agriculture, herds and flocks) and not income (money). The tithe was based on the increase by God's hand and effort, not on man's effort through an increase in income (work). God wanted a tithe on what He increased. Income comes from man's efforts by selling his services to an employer for wages.

Author and theologian, Russell Kelly, gives four definitions of tithing in his book, *Should The Church Teach Tithing?* Kelly states that a general tithe definition is the tenth part of produce or other income paid voluntarily or under compulsion of the law for the benefit of religion. Second, he states that some churches equate tithing with free-will offerings where one starts out with a small percentage of income with the idea to increase the

amount over time. Third, Kelly states that other churches hold the view that a strict tithe refers to 10 percent of gross income, an expectation imposed on both the rich and the poor, and from which no one is excluded. Forth, Kelly says the tithe of the Old Testament as defined by God is what the law ordinance narrowly defined as that which God gave to the Levites—all the tithe in Israel from the land—in exchange for the land inheritance the other 11 tribes received.¹⁵ The other 11 tribes took tithes from the land including their herds and flocks and offered them to the Levites.

The Scripture Defines and Declares the Limited Tithe Content

Leviticus 27:30, 32, 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 to the LORD. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.

Numbers 18:25-28, Then the LORD spoke to Moses, saying, "Speak thus to the Levites, and say to them: When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the wine-press. Thus, you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD's heave offering from it to Aaron the priest.

Deuteronomy 12:17-19, You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill

offerings, or of the heave offering of your hand. But you must eat them before the LORD your God in the place which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all to which you put your hands. Take heed to yourself that you do not forsake the Levite as long as you live in your land.

Deuteronomy 14:22-23, You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always.

Deuteronomy 26:12 When you have finished laying aside all the tithe of your increase [produce] in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled.

2 Chronicles 31:5-6, As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. 6 And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; also the tithe of holy things, which were consecrated to the LORD their God they laid in heaps.

Nehemiah 10:35-37, And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the LORD; to bring the firstborn of our sons and our cattle, as it is written in the Law, and the firstborn of our herds and

our flocks, to the house of our God, to the priests who minister in the house of our God; to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities.

Malachi. 3:10 10, Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this, Says the LORD of hosts, If I will not open for you the windows of heaven [the sky], And pour out for you such blessing [rain], That there will not be room enough to receive it.

Matthew 23:23, Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, [spices and garden herbs] and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone (NKJV).

These verses prove that tithing is biblical law. The central theme of the verses is that tithing in Israel did not include money. Scripture is consistent and shows the tithe as cattle, herds, flocks, crops, grain, wine, and oil. Many of the above verses cover hundreds of years of tithing in Israel. In every instance, the tithe is associated with food eaten by Levites, strangers, widows, orphans, and the poor. When tithe Scriptures are examined in context, it appears Israel had multiple tithes. Various books described them as the Levitical tithe, the High Priest tithe, the poor tithe or charity tithe, and the festival tithe.

To stretch the contextual meaning of tithe verses to include money is unsound theology. This is because it ignores context and God's specific command of what He required as a tithe by law. From Genesis to

Revelation, God's Word never allowed converting the orthodox biblical tithe from food to money. The Levitical tithe was given to one group of people and God made it clear when He said, "*Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting*" (Numbers 18:21).

Given the existence of these simple definitions for tithing, how did the tithe conspiracy begin and why have people been susceptible to falsehoods instead of truth? The how and why may be that many modern tithe teachings appeal to our materialistic tendencies by offering blessings beyond belief. When that does not work, some pastors use fear, in the form of a curse from God, to force people to pay tithes. Teaching tithing from a perspective that God will punish you is like comparing Yahweh to a loan shark who will enact retribution for not paying your debt. Don't fall prey to fear. Examine your Bible and study material to find out what the tithe means in Hebrew.

The Hebrew Word for Tithe

The word tithe in Hebrew means **ma`aser** {mah-as-ayr'} or ma`asar {mah- as-ar'} and (in pl.) fem. ma`asrah {mah-as-raw'}. From #06240, it literally means a **tenth** or **tenth part**. The word "tithe" is Strong's #4643.¹⁶ The word does not mean offering, gift, or sacrifice, as it is understood today. A tenth or tenth part does not tell you what the tithe is. The makeup of the tithe is defined by the context within the verses that describe tithing. The Hebrew language is straightforward when it says a tithe is a tenth part and not 10 percent.

The authentic sanctioned biblical tithe is food. Any extra-biblical definition that inserts money as a tithe is out of context. That means it is unbiblical to include non-food items. Israel's tithe existed in a pre-monetary

agricultural theocracy and is inextricably tied to land not money. Since “*maaser*” refers to everything eatable, then all tithes should derive from harvests and livestock to support the sacrificial system managed by high priests and Levites. From Genesis to Revelation, the Bible never mentions tithing on denarius, bekahs, drachmas, gerahs, talents, mites, shekels, or silver. No reasonable person could study tithe verses in the Bible and then on purpose ignore that the tithe was strictly land-based and never income based. Since the correct biblical definition of the tithe is agrarian, no one should ever associate the word tithe with money.

It is astounding that those who claim they tithe according to the Bible do not know the orthodox definition of the word as God defines. This book cannot list every possible tithe definition cited in every published book but let me give you a word of caution; you will find many Bible scholars who teach tithing definitions that include money. However, you must eliminate money because the Hebrew definition excludes money as a tithe. Every believer who independently studies this topic without sectarian influences will understand what tithing is and whether the Bible requires money as a tithe.

If the Bible requires money as a tithe then another Hebrew word must appear alongside “*maaser*” to mandate money tithing. The Hebrew word is “*kesafim*” and is translated as money. Biblical texts that mention tithing must list silver or some form of money alongside tithe references that mention crops, cattle, grain, oil, wine, herds and flocks. To prove pre-law money tithing, two words must appear together in all reference verses. The two Hebrew words are “*maaser kesafim*.” I will talk about “*maaser kesafim*” later in the book. Finding the specific definition for tithing is easy if one examines the Hebrew language.

This chapter covered secular and religious definitions of tithing. You can research and find many more definitions. We know from the Bible that 11 tribes who received a land inheritance in Canaan paid a tithe from that

land that included every tenth animal from the increase to the Levites. And the Levites were the only people allowed to collect the tithe from their Israelite brothers.

Can the first five books of God's Word establish a tithe mandate as an eternal moral principle before the law based on the logic that tithing was widespread and therefore is a foregone conclusion that God requires money as a tithe? We know God established tithing during the law but did God convert the tithe to money in the New Testament or did He establish another form of giving? The way to find out is to look deeper into Abram's tithe practices. He was the first person to tithe and arguably the pillar on which modern tithe doctrines are built. Since Abram is tied up in this tithe conspiracy, let's undertake a scriptural archeological dig to discover what pre-law tithing is.

The way the word tithe is defined today is doctrinal miscibility, where mixing error with truth is one's teaching method. This can create problems that lead to eisegetical aberrancy, where one inserts error and untruth into the Scripture. When this happens, eisegitcal muddling is the result because it influences biblical teachers to interpret unwarranted meaning into a text, which opens the door for muddle-headed assertions about the word tithe. Throughout this book, my argument is that people interpret and define the word tithe through eisegetical verbicide. It is where one inserts a distorted sense in words when defining the true meaning of the word tithe.¹⁷