

# ***Managing for the Master—Till He Comes***

## ***The Tithing Contract***

Lesson #3 for January 21, 2023

Scriptures: Genesis 14:18-20; Malachi 3:10; Deuteronomy 12:5-14; Leviticus 27:30; 1 Kings 17:9-16; 1 Corinthians 4:1-2.

1. Let us review some stories about the early history of tithing and see what we can learn.

[From the Bible study guide=BSG:] In Genesis 14, Abram had returned from a successful hostage rescue mission in which he had saved his nephew Lot, Lot's family, and the other people taken from Sodom. The king of Sodom was so grateful for the rescue that he offered Abram all the spoils of the battle. Abram not only refused the offer but also gave a tithe of all that he possessed to Melchizedek.

Immediately after Abram's tithing experience, the Lord said, " 'Do not be afraid, Abram. I am your shield, your exceedingly great reward' " (*Gen. 15:1, NKJV*). In effect, the Lord was telling Abram, "Don't worry. I will be your protector and provider." Then, much later, Moses told Israel as they were about to enter Canaan, " '**You shall truly tithe all the increase of your grain that the field produces year by year . . . that you may learn to fear the LORD your God always'** " (*Deut. 14:22, 23, NKJV*).—*Adult Sabbath School Bible Study Guide\** for Sabbath Afternoon, January 14.<sup>†§</sup>

2. Ellen G. White wrote:

**Men were required to offer to God gifts for religious purposes before the definite system was given to Moses, even as far back as the days of Adam.**—Ellen G. White, *Testimonies for the Church*,\* vol. 3, 393.1.<sup>†</sup>

3. ***What does all this mean for us today? Do you think that these examples and this "contract" with God given at the very end of the Old Testament period (as recorded in Malachi 3:8-10) still applies to us in our day? If so, can we depend on God's promise even today?***

4. Some who are not familiar with the stories of the Bible might wonder what a *tithe* is. *Tithe* is an old English word for 1/10 or 10%. God is asking that we return to Him 10% of our increase for the support of the church and the ministerial staff.

5. Scholars have estimated that the average Israelite if he followed all the directions that God gave for the support of the Levites and the temple was **expected to give nearly 25% of his increase to the Lord**. However, we need to be honest that that 25% really included all government expenses (what we call *taxes*) as well as religious expenses. So, today, **that would include our taxes as well as our tithes and offerings**. The Levites provided the judicial services and the educational services for the rest of the Israelites.

6. There were some interesting provisions in the law. If for some reason an animal was destined to be a part of the tithe but if it had particular value to the owner and if he desired to retain that animal, he could pay an additional 20% and ask to keep that animal.

**Leviticus 27:30-32:** <sup>30</sup> **One-tenth** of all the produce of the land, whether grain or fruit, **belongs to the LORD.** <sup>31</sup>If a man wishes to buy any of it back, he must

pay the standard price plus an additional twenty per cent. <sup>32</sup>One out of every ten domestic animals belongs to the LORD. When the animals are counted, every tenth one belongs to the LORD.—American Bible Society. (1992). *The Holy Bible: The Good News Translation\** (2nd ed., Leviticus 27:30-32). New York: American Bible Society [abbreviated as *Good News Bible*].††

7. When word reached Abram/Abraham that his nephew Lot and his family along with all the inhabitants of Sodom and Gomorrah and several of the other small towns had been conquered and had been taken hostage by the invading army, Abraham gathered 318 of his trained soldiers who protected his flocks and herds. With the help of several of his associates, Abraham marched after the invaders. He caught up with them near Damascus and attacked at night, completely defeating them. Abraham recovered almost all of the goods belonging to the people who had lived in the Jordan Valley. After allowing the inhabitants to return to their homes and restoring to them as much as possible of their property, Abraham still was left with a lot of “loot” as he traveled from Jericho up to the north of Jerusalem where he was living. Melchizedek, whose name means the “king of righteousness” and is also known as the “king of peace,” ruled in Jerusalem. So, when Melchizedek saw Abraham coming, he offered to provide bread and wine for his weary soldiers. Melchizedek blessed Abraham; Abraham gave him 1/10 of all the loot that he had recaptured.

8. Paul had some interesting thoughts on that whole story.

**Hebrews 7:1-9:** <sup>1</sup> This Melchizedek was king of Salem and a priest of the Most High God. [Did many of the people of Salem/Jerusalem worship the true God at that time?] As Abraham was coming back from the battle in which he defeated the four kings, Melchizedek met him and blessed him, <sup>2</sup>and **Abraham gave him a tenth of all he had taken.** (The first meaning of Melchizedek’s name is “King of Righteousness”; and because he was king of Salem, his name also means “King of Peace”.) [sic] <sup>3</sup>There is no record of Melchizedek’s father or mother or of any of his ancestors; no record of his birth or of his death. He is like the Son of God; he remains a priest for ever. [sic]

<sup>4</sup> You see, then, how great he was. Abraham, our famous ancestor, gave him a tenth of all he got in the battle. <sup>5</sup>And those descendants of Levi who are priests are commanded by the Law to collect a tenth from the people of Israel, that is, from their own people, even though they are also descendants of Abraham. <sup>6</sup>Melchizedek was not descended from Levi, but he collected a tenth from Abraham and blessed him, the man who received God’s promises. <sup>7</sup>There is no doubt that the one who blesses is greater than the one who is blessed. <sup>8</sup>In the case of the priests the tenth is collected by men who die; but as for Melchizedek the tenth was collected by one who lives, as the scripture says. <sup>9</sup>And, so to speak, when Abraham paid the tenth, Levi (whose descendants collect the tenth) also paid it.—*Good News Bible*.\*††

9. It is interesting to note in Paul’s discussion that neither Melchizedek nor Jesus Christ was of the tribe of Levi. Melchizedek was not even a descendent of Abraham. Some critics of

the tithing system and of the church in general try to suggest that tithing is an outdated Jewish custom and that it does not apply to us at the present time. This story proves that the tithing system was established far before the birth of Levi or the giving of any of the Hebrew laws which were given near the time of the exodus.

10. Another story about tithing involves Jacob. When he was fleeing from his home because of the wrath of his brother, he slept one night using a stone pillow and had a dream.

**Genesis 28:13-14,20-22:** <sup>13</sup>And there was the LORD standing beside him. “I am the LORD, the God of Abraham and Isaac,” he said. “I will give to you and to your descendants this land on which you are lying. <sup>14</sup>They will be as numerous as the specks of dust on the earth. They will extend their territory in all directions, and through you and your descendants I will bless all the nations....”

<sup>20</sup>Then Jacob made a vow to the LORD: “If you will be with me and protect me on the journey I am making and give me food and clothing, <sup>21</sup>and if I return safely to my father’s home, then you will be my God. <sup>22</sup>This memorial stone which I have set up will be the place where you are worshipped, and **I will give you a tenth of everything you give me.**”—*Good News Bible*.\*†

11. This tithing system was designed by God even before there was a recognized priesthood to which the tithes could be given. We know what Abraham did with his tithe; he gave it to Melchizedek. But, we have no idea what Jacob did with the tithe that he planned to pay. Did he give it to the poor? Do these events involving Abram/Abraham and Jacob have any binding relationship to us and our God today?

12. Read again Malachi 3:10, in the last book of the Old Testament, written about 425 B.C.

**Malachi 3:10:** [The LORD said:] “**Bring the full amount of your tithes to the Temple, so that there will be plenty of food there. Put me to the test and you will see that I will open the windows of heaven and pour out on you in abundance all kinds of good things.**”—*Good News Bible*.\*††

13. That is an incredible promise. Could it really be true? Even today? Could we claim this promise? Are we as bad/evil as the people in 425 B.C. to whom it was originally made? Why do you think God made that promise to them?

14. So, where is that storehouse that Malachi 3 talked about? The Hebrews recognized that the temple/storehouse was the sanctuary that was built out in the desert at the foot of Mount Sinai. Later, when they were in the promised land, it was replaced by a central location which was first at Shiloh and, then, more prominently at the temple in Jerusalem. What does this teach us about what we should do with our tithes?

**Deuteronomy 12:5-14:** <sup>5</sup> “**Out of the territory of all your tribes the LORD will choose the one place where the people are to come into his presence and worship him.** <sup>6</sup>**There you are to offer your sacrifices that are to be burnt and your other sacrifices, your tithes and your offerings, the gifts that you promise to the LORD, your freewill offerings, and the firstborn of your cattle and sheep.** [What percentage is that?] <sup>7</sup>**There, in the presence of the LORD your God, who has blessed you, you and**

**your families will eat and enjoy the good things that you have worked for.**

<sup>8</sup> “When that time comes, you must not do as you have been doing. Until now you have all been worshipping as you please, <sup>9</sup>because you have not yet entered the land that the LORD your God is giving you, where you can live in peace. <sup>10</sup>When you cross the River Jordan, the LORD will let you occupy the land and live there. He will keep you safe from all your enemies, and you will live in peace. <sup>11</sup>**The LORD will choose a single place where he is to be worshipped, and there you must bring to him everything that I have commanded: your sacrifices that are to be burnt and your other sacrifices, your tithes and your offerings, and those special gifts that you have promised to the LORD. <sup>12</sup>Be joyful there in his presence, together with your children, your servants, and the Levites who live in your towns; remember that the Levites will have no land of their own. <sup>13</sup>You are not to offer your sacrifices wherever you choose; <sup>14</sup>you must offer them only in the one place that the LORD will choose in the territory of one of your tribes. Only there are you to offer your sacrifices that are to be burnt and do all the other things that I have commanded you.”—*Good News Bible*.<sup>\*†‡</sup>**

15. When possible, the Hebrew men were to travel three times a year to Jerusalem to take their sacrifices and tithes and to worship at the temple sanctuary. These were the times of Passover, Pentecost, and the feast of Tabernacles also known as the Day of Atonement. (Exodus 23:14-17) Traditionally, the Jews were to carry their tithes with them at that time and hand them over to the authorities in the temple who would in turn distribute them to the Levites who had no land territory assigned to them. This was the designated plan for the support of the Levites who ministered to the people as the religious leaders and as their political, military, and civil leaders.
16. Hezekiah and, later, Nehemiah went to considerable lengths to try to restore the tithing system and the worship system that had been mostly forgotten. See 2 Chronicles 31:11-21; Nehemiah 12:44-47; 13:8-14.
17. Today, the Seventh-day Adventist Church replaces that extensive process of traveling to Jerusalem by arranging for offerings to be collected by the local church to be forwarded through the conference system and a portion sent even to the General Conference to be distributed worldwide.
18. What would happen to our church today if everyone decided to give their tithes to any person or organization they thought was appropriate? Would the church itself disappear?
19. The paying of tithes is a recognition that we have nothing and that we are nothing apart from the Lord. He owns everything. (Psalm 24:1) God does not need our money; but, we need this process to remind us of our duty to Him. And we need the benefits that come from supporting the ministry. Dr. Luke had some interesting words as recorded in Acts 20:35 that might apply.

**Acts 20:35:** [Paul said:] “I have shown you in all things that by working hard in this way we must help the weak, remembering the words that the Lord Jesus

himself said, 'There is more happiness in giving than in receiving.' ”—*Good News Bible*.\*†

20. This verse has puzzled scholars because they have never found any other place recorded in the Bible of Jesus saying these words. Of course, John told us that all the books in the world could not contain all the things that Jesus talked about. (John 21:25) So, this should not be surprising.

21. ***When you pay your tithe, do you recognize that that process makes you a partner with God? Do you give gladly? Are we only expected to pay our tithe when things are going well? Or, will we still be required to pay our tithe at times like during the seven last plagues? If we have been paying a faithful tithe on a regular basis and have come to trust God to care for us in all situations, could we continue to trust in God's care even if our lives are at stake?*** Look at what is going to happen at the end of time!

**Revelation 13:13-17:** <sup>13</sup>This second beast performed great miracles; it made fire come down out of heaven to earth in the sight of everyone. <sup>14</sup>And it deceived all the people living on earth by means of the miracles which it was allowed to perform in the presence of the first beast. The beast told them to build an image in honour of the beast that had been wounded by the sword and yet lived. <sup>15</sup>**The second beast was allowed to breathe life into the image of the first beast, so that the image could talk and put to death all those who would not worship it.** <sup>16</sup>**The beast forced all the people, small and great, rich and poor, slave and free, to have a mark placed on their right hands or on their foreheads.** <sup>17</sup>**No one could buy or sell without having this mark, that is, the beast's name or the number that stands for the name.**—*Good News Bible*.\*† [Note that 666 was an ancient pagan symbol.]‡

22. Malachi 3:10 promises us that if we pay a faithful tithe according to all the directions that God has given, we will be blessed abundantly. That abundance allows us to help others and to support the work of God with offerings.

23. ***Have you found that you have received a blessing by supporting the church with your tithes and offerings? Can you think of some examples from your own personal experience? Our pastors? Our church organizations?***

24. One of the challenging questions that people struggle with at times is whether we should tithe on our “net” or “gross” increase.

[BSG:] **The question of gross or net primarily involves whether we return tithe on our income before or after such taxes are taken out. Those who are self-employed can legitimately deduct the cost of doing business in order to determine their actual profit before their personal taxes are deducted.**

Studies of membership's giving habits reveal that the majority of Seventh-day Adventists tithe on the gross income; that is, before taxes are taken out. In fact, according to the *Tithing Principles and Guidelines*, published by the General Conference in 1990, **“Tithe should be computed on the gross amount of a wage or salary earner's income before legally required or**

other employee authorized deductions. This includes federal and state income taxes which provide for services and other benefits of responsible citizenship. Contributions to Social Security may be subtracted—See Guideline 111-F.”—Page 22.—*Adult Sabbath School Bible Study Guide\** for Wednesday, January 18.<sup>†‡§</sup>

25. Does this reference suggest to you that you should pay tithe on your gross income?
26. **One of the conditions that the Bible recommends regarding the paying of tithe is that it should be the first portion of our income to be set aside each pay period for support of the church and the ministry.** That should be done before we use money for any other purpose. If we wait to pay our tithe until other expenses are covered, it is very easy to run out of money before we are able to pay our tithes.
27. Read **1 Kings 17:9-16** about Elijah and the widow in Zarephath and her son. What can this teach us about paying tithes before using our money for any other purposes? Was Elijah’s request selfish? Or, was he simply testing her faith?
28. When asked about some of these issues, Ellen White said:

[From the writings of Ellen G. White=EGW:] Everyone is to be his own assessor and is left to give as he purposes in his heart.—Ellen G. White, *Testimonies for the Church*,\* vol. 4, 469.1.<sup>‡</sup>

29. ***Do you pay your tithes faithfully because you consider it is your duty? Or, do you give gladly because you recognize that God is blessing you?***

**1 Corinthians 4:1-2:** <sup>1</sup> You should think of us as Christ’s servants, who have been put in charge of God’s secret truths. <sup>2</sup>The one thing required of such servants is that they be faithful to their master.—*Good News Bible*.\*

[BSG:] So, what does it mean to be faithful with our tithe? This week we have reviewed several of the constituent elements of the tithe:

1. The amount—which is a tenth, or 10 percent, of our income or increase.
2. Taken to the storehouse—the place from which the gospel ministers are paid.
3. Honoring God with the first part of our income.
4. Used for the right purpose—the support of the ministry.

It is our responsibility as church members to uphold the first three items; **it is the responsibility of the storehouse managers to make sure that the tithe funds are used properly.**

**And, unlike our offerings, the tithe is not discretionary on our part. The tenth and the storehouse are both part of our responsibility. We don’t set the parameters; God does. If I don’t return a full 10 percent of my “increase,” I’m not really tithing; and if I don’t bring that 10 percent to the “storehouse,” I’m not really tithing either.**—*Adult Sabbath School Bible Study Guide\** for Thursday, January 19.<sup>†‡</sup>

30. How can we determine whether or not God is blessing us as He promised?
31. Jesus told a very interesting parable discussing the differences between those who were faithful with their money and those who were not.

**Matthew 25:19-21:** <sup>19</sup> After a long time the master of those servants came back and settled accounts with them. <sup>20</sup>The servant who had received 5,000 coins came in and handed over the other 5,000. “You gave me 5,000 coins, sir,” he said. “Look! Here are another 5,000 that I have earned.” <sup>21</sup> “Well done, you good and faithful servant!” said his master. “You have been faithful in managing small amounts, so I will put you in charge of large amounts. Come on in and share my happiness!”—*Good News Bible*.\*

[EGW:] “Bring ye all the tithes into the storehouse” (Malachi 3:10), is God’s command. No appeal is made to gratitude or to generosity. This is a matter of simple honesty. **The tithe is the Lord’s; and He bids us return to Him that which is His own.**—Ellen G. White, *Education*\* 138.4-139.0.†‡

32. Unfortunately, we sometimes hear people refusing to pay their tithes or hear of them sending their tithes to another group or organization because they do not like the way the money is being used by some part of the church organization.
33. The best answer to that issue I can think of is the story of the widow whom Jesus observed casting in her two small coins or mites. (Mark 12:42; Luke 21:2) Those two mites would have ended up in the hands of the Sadducees who certainly did not need them. They were the richest people in the whole area; however, Jesus assured His disciples and us that she did the right thing. The issue is not what the organization does with the money but rather your relationship with God as you give! Separately, we can deal with what the church does with the tithes and offerings.

[EGW:] **If all the tithes of our people flowed into the treasury of the Lord as they should, such blessings would be received that gifts and offerings for sacred purposes would be multiplied tenfold, and thus the channel between God and man would be kept open.**—Ellen G. White, *Testimonies for the Church*,\* vol. 4, 474.2.†‡

[BSG:] **This is an amazing statement. If we were all faithful tithers, God would bless us with funds to increase our offerings 1,000 percent.**—*Adult Sabbath School Bible Study Guide*\* for Friday, January 20.†‡

[EGW:] In the third chapter of Malachi is found the contract God has made with man. Here the Lord specifies the part He will act in bestowing His great gifts on those who will make a faithful return to Him in tithes and offerings.—Ellen G. White, *Advent Review and Sabbath Herald*,\* December 17, 1901, par. 12.‡ [We are still not in the heavenly kingdom 178 years after the great disappointment!]<sup>‡</sup>

[EGW:] All should remember that God’s claims upon us underlie every other claim. He gives to us bountifully, and the contract which He has made with man is that a tenth of his possessions shall be returned to God. The Lord graciously entrusts to His stewards His treasures, but of the tenth He says: This is Mine. Just in proportion as God has given His property to man, so man is to return to God a faithful tithe of all his substance. This distinct arrangement was made by Jesus Christ Himself.—Ellen G. White, *Testimonies for the Church*,\* vol. 6, 384.2.‡

34. We need to remember, of course, that we are God's property for multiple reasons: He created us, He sustains us, and He offers to save us. Even the strength we have both intellectually and physically to acquire wealth is given to us by God.

**Deuteronomy 8:17-18:** <sup>17</sup> "So then, you must never think that you have made yourselves wealthy by your own power and strength. <sup>18</sup>Remember that it is the LORD your God who gives you the power to become rich. He does this because he is still faithful today to the covenant that he made with your ancestors."—*Good News Bible*.\*

**Proverbs 3:9:** Honour the LORD by making him an offering from the best of all that your land produces.—*Good News Bible*.\*

**Matthew 6:33:** [Jesus said:] "Instead, be concerned above everything else with the Kingdom of God and with what he requires of you, and he will provide you with all these other things."—*Good News Bible*.\*†

35. Shouldn't God's faithful, tithe-paying people be the most blessed people in the world? Are we/they? If we gave all our money to the church, would God take care of us?

36. We should also mention **two temporary tithes** that the Hebrews were expected to pay at one time: **1) the king's tithe** and **2) the second tithe**.

[BSG:] **The King's Tithe:** The king's tithe was a tax established in the days of Saul (*1 Sam. 8:11, 15, 17*). This tithe was not part of the covenant and ceased with the end of the Jewish monarchy.—*Adult Teachers Sabbath School Bible Study Guide*\* 39.†§

**1 Samuel 8:11-17:** <sup>11</sup> "This is how your king will treat you," Samuel explained. "He will make soldiers of your sons; some of them will serve in his war chariots, others in his cavalry, and others will run before his chariots. <sup>12</sup>He will make some of them officers in charge of a thousand men, and others in charge of fifty men. Your sons will have to plough his fields, harvest his crops, and make his weapons and the equipment for his chariots. <sup>13</sup>Your daughters will have to make perfumes for him and work as his cooks and his bakers. <sup>14</sup>He will take your best fields, vineyards, and olive groves, and give them to his officials. <sup>15</sup>**He will take a tenth of your corn and of your grapes for his court officers and other officials.** <sup>16</sup>He will take your servants and your best cattle and donkeys, and make them work for him. <sup>17</sup>**He will take a tenth of your flocks. And you yourselves will become his slaves.**"—*Good News Bible*.\*†

[BSG:] **Second Tithe** (in Hebrew: *maaser sheni*): (See Ellen G. White, *Patriarchs and Prophets*, chapter 51.) This tithe ended with the destruction of the temple and the nation of Israel, as it depended on the seven-year cycle (*Deut. 14:22–29, Deut. 15:1, Deut. 26:12*), which started only when the Israelites entered the Promised Land (*Lev. 25:1–7*).—*Adult Teachers Sabbath School Bible Study Guide*\* 39-40.†§

37. It is interesting to notice what they were allowed to do with those *second tithes*.

**Deuteronomy 14:22-29:** <sup>22</sup> "Set aside a tithe—a tenth of all that your fields produce each year. <sup>23</sup>Then go to the one place where the LORD your God has chosen to be worshipped; and there in his presence eat the tithes of

your corn, wine, and olive oil, and the firstborn of your cattle and sheep. Do this so that you may learn to honour the LORD your God always. <sup>24</sup>If the place of worship is too far from your home for you to carry there the tithe of the produce that the LORD has blessed you with, then do this: <sup>25</sup>**Sell your produce and take the money with you to the one place of worship.** <sup>26</sup>**Spend it on whatever you want—beef, lamb, wine, beer [Those are the strongest words for alcohol in the Old Testament.]—and there, in the presence of the LORD your God, you and your families are to eat and enjoy yourselves.**

<sup>27</sup> **“Do not neglect the Levites who live in your towns;** they have no property of their own. <sup>28</sup>At the end of every third year bring the tithe of all your crops and store it in your towns. <sup>29</sup>This food is for the Levites, since they own no property, and for the foreigners, orphans, and widows who live in your towns. They are to come and get all they need. Do this, and the LORD your God will bless you in everything you do.”—*Good News Bible*.<sup>\*†‡</sup>

[BSG:] The **second tithe was spent by the family on the annual visit to the sanctuary.** The exception to this practice occurred during the third and sixth years of the seven-year cycle, when the second tithe was saved at home to provide a feast and assistance to those who didn't own land [the Levites, foreigners, widows, and orphans] (*Deut. 14:28, 29*). As such, the second tithe wasn't taken to the storehouse, and it was not a ministerial tithe. (See Fred Skolnik and Michael Berenbaum, *Encyclopaedia Judaica*, 2nd ed. [Farmington Hills, MI: Thomson Gale, 2007], vol. 8, pp. 254, 313, 314.)—*Adult Teachers Sabbath School Bible Study Guide*\* 40.<sup>†‡§</sup>

### 38. There was also a **ministerial tithe**.

[BSG:] The **ministerial tithe** is different from the other two tithes mentioned above. Unlike the king's tithe and the second tithe, **the ministerial tithe remains in perpetuity, until the gospel mission is completed.** At that point, all nations will see that God's people are blessed (*Mal. 3:12*), and many of the nations will have accepted the good news of salvation (*Matt. 28:19*).

The ministerial tithe is independent of the Levitical system and is part of the priesthood of Melchizedek, which is that of Jesus (*Gen. 14:18–20; Heb. 7:1–12*).

Moreover, **there are no Bible references indicating the end of the ministerial tithe.** The text in Hebrews 7:12 does not point to the end of the system of tithing but to the end of the law “of the Levitical priesthood,” which was now replaced by the priesthood of Melchizedek (*Heb. 7:12–15*). **Just like the Sabbath, worship, and relationships with others, the duty to tithe remains unchanged for those who accept the divine covenant.**

Let's look at six principles and practices of tithing:

1. The “entire” ministerial tithe should be taken to the storehouse. The purpose of the ministerial tithe always has been to exclusively support the priestly ministry (*Gen. 14:18–20, Lev. 27:30–34, Num. 18:21–24, Mal. 3:8–10*).

2. Money was scarce in the ancient Middle East; thus, there was an emphasis on tithes and offerings to be taken to the sanctuary in goods and animals.

3. The tithe doctrine is based on all Scripture and not only on the Levitical period texts. In the first instances where tithe is mentioned, the Bible instructs that the principle of tithing includes “all” (*Gen. 14:20, Gen. 28:22*); that is, all possessions or increase.

4. Considering the size of the depositories in the tabernacle or the temple, it would be unrealistic to imagine that the tithes of the entire nation of Israel, given in goods and animals, would fit in the sanctuary’s depositories.

5. Furthermore, the reference in the Bible to agricultural produce and animals is only an allusion to the most common products. However, the tithe could be converted to money when convenient (*Gen. 14:20, Gen. 28:22*). (See Fred Skolnik and Michael Berenbaum, *Encyclopaedia Judaica*, vol. 19, pp. 736, 737; also vol. 1, pp. 47, 48, 83, 139; vol. 8, pp. 254, 313, 314 of this same series.)

6. Moreover, the Bible section dealing with tithing of agricultural produce establishes that this tithe could be exchanged for money, according to the law of redemption of holy things (*Lev. 27:31*). In this case, the corresponding tithe amount to be redeemed should be paid, plus a fine of one-fifth in shekels (571-gram silver bars), which were the currency of the sanctuary (*Lev. 27:8–12, 19, 25, 31*). All estimations of holy things, including the tithe, were done by the priest (*Lev. 27:8, 12*) before the tithe could be redeemed (*Lev. 27:31*).—*Adult Teachers Sabbath School Bible Study Guide\** 40-41.†‡§

39. Do you have any questions about the use of the tithe? What did the Levites do in times when the children of Israel were not faithful in paying their tithes? Are we as Seventh-day Adventists looking forward to the near coming of Jesus Christ and wanting to hasten it? Paying a faithful tithe should be one way in which we could speed up God’s work.

[BSG:] God regarded tithing of such importance that He included it in the history of Abraham, in Jacob’s vow, in the life of God’s people, and in the description of the ministry of Jesus, represented by Melchizedek and the divine covenant.—*Adult Teachers Sabbath School Bible Study Guide\** 43.‡

40. The principle of tithing was given and required of God’s people over a long period of time both in the Old Testament and in the New Testament. Doesn’t that suggest that it is appropriate even for us today?

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