

CHAPTER

6

Show Me the Money

Cold hard cash plays a role in our society and in the church. The money tithe system is the major source of income for the modern church institution. To sustain the influx of money, people must invent fundraising schemes to keep the money flow constant. The Bible even says in Ecclesiastes 10:19 “...*But money answers everything.*” This Bible verse speaks volumes because pastors and church leaders who support tithing, view money as the ultimate answer to ministry rather than trusting God to move on the hearts of people. Weekly cheerleading sermons focus on how important it is for believers to open their wallets and pocketbooks and hand over 10 percent to God to receive manifold blessings. The argument that you owe God a tithe and you can’t beat God giving is powerful in collecting a tenth of income. However, no one ever discusses that theologians, Jewish sects, scribes, pastors, and Christians have argued over the validity

of tithing money for centuries. Some who investigate biblical history on this phenomenon have concluded with certainty that biblical people tithed crops, cattle, sheep, goats and flocks but also gave money. Today, those who disagree with mandatory tithing doctrines have garnered the wrath of institutional church leaders; some feel marginalized and devalued because of their stand against tithing.

This chapter examines many Old Testament Bible verses with the word *money*. In fact, there are 140 verses in the Bible that use the word money. Believers should research every Scripture to discover how biblical people have historically handled money. Money was vital in the Bible; however, some argue that Israel and secular nations did not use money in a significant way. Some believers think Israel's entire economy was agricultural. However, if money was not an important commodity of that time, why are there 140 money verses as opposed to only 38 references to tithe/tithes in the Scripture?

While I cannot cover all 140 biblical references in this chapter, I will highlight some of them to give you insight into Israel's money practices. In this chapter, you will discover whether money was tithed in the Old Testament and in the New Testament. The proof that someone actually tithed money in the Scriptures must be clear. Somewhere on the pages of the sacred text, it must be evident that Yahweh converted the herd and crop tithe to money. We know the Old Testament mentions both money and tithes but they are not synonymous.

The power of money can change churches, governments, nations and people's lives for good and for bad. So what does the word money mean in Hebrew? The Hebrew word for money in the Old Testament is "*keceph/kecep*" (Strong's #3701). In the Theological Wordbook of the Testament (TWOT) the reference is 1015a. It is defined as a type of metal or silver that has a pale color. Every Scripture in this chapter dealing with money uses the same Hebrew word.

The first time money is mentioned in the Bible is in Genesis 17:12-13, 23:

*...He who is eight days old among you shall be circumcised, every male child in your generations, he who is born in your house or bought with **money** from any foreigner who is not your descendant. He who is born in your house and he who is bought with your **money** must be circumcised, and my covenant shall be in your flesh for an everlasting covenant. ...So Abraham took Ishmael his son, all who were born in his house and all who were bought with his **money**, every male among the men of Abraham's house, and circumcised the flesh of their foreskins that very same day, as God had said to him (NKJV).*

There is no need to discuss where Abraham's money came from as this was discussed earlier. This first reference has to do with circumcision, which was the covenant in place at that time. Abraham is following God's commands regarding the circumcision covenant for those born in his house and for people he purchased from foreigners to work in his house who were required to be circumcised also. There is no mention of tithing money in the text. The theological question that will stump dogmatic tithe proponents is why does the Bible mention money first yet does not mention Abraham tithing money? God gave a command to circumcise male foreskin rather than to circumcise people's wallets and pocketbooks by 10 percent. If you read Genesis from beginning to end, you will not find money tithing either implied or directly commanded by God.

When people study tithing, they rarely look at the Scriptures dealing with money because they are convinced of their theology on the subject. The Bible contains multiple money transactions that took place regularly and not once does anyone pay a tithe out of money. There is one instance where the tithe was converted to money; however, the money was not used as a tithe but was used to repurchase tithe items at the temple. This will be

discussed later. The second instance of a non-tithe money transaction deals with Abraham making a land purchase in Genesis 23:9,13, 16.

*...that he may give me the cave of Machpelah which he has, which is at the end of his field. Let him give it to me at the full price, as property for a burial place among you. ...and he spoke to Ephron in the hearing of the people of the land, saying, "If you will give it, please hear me. I will give you **money** for the field; take it from me and I will bury my dead there." And Abraham listened to Ephron; and Abraham weighed out the **silver** for Ephron which he had named in the hearing of the sons of Heth, **four hundred shekels of silver, currency of the merchants** (NJKV).*

With “keceph” in mind, Abraham negotiates a purchase price for a burial plot for his family with silver shekels (money). The context is enlightening because Abraham had a promise from God to give him the land of Canaan but he still insists on settling on a fair price to gain the title to the land by accepting the terms set by the merchants. Abraham’s integrity would not allow him to accept land for free from the people of Heth and Ephron. Abraham paid 400 pieces of silver for the land in the company of witnesses just like most people do today when they purchase a home. If tithing was really important before the law, why does the Scripture not contain specific tithing details similar to how land purchases were done?

There are important words in the land purchase deal that gives insight into the economic practices of that time. The Hebrew word for merchant is “cachar”(Strong’s #5503). The TWOT is 1486, which means “sahar”. The merchant in the text speaks of someone who goes about to and fro in the land doing trades and making business deals. If you go back and read Genesis 23, which deals with Abraham’s land purchase, does it not look like an early ancient banking system where the merchant/banker set the terms of the contract? The land deal reveals that a system of ancient currency

existed in Abraham's time. In verse 16, the words "*currency of the merchants*" indicates that the value of money/silver varied in similar ways to modern day markets. Based on the Hebrew word, silver is minted in pieces such as shekels, which had a value according to their weight. Abraham needed to weigh out his money/silver to arrive at the value of 400 shekels. The Hebrew word for merchant in conjunctions with the context offers a clear understanding that people traded in goods and used money as a means of exchange. God's promise that Abraham would inherit the land of Canaan began with Abraham's purchase of land in foreign territory. The people knew Abraham was a stranger in their land and understood it was not customary to sell land to a stranger; however, Abraham was deeded the land in Genesis 23:17. We don't know how much money Abraham paid but based on my research, it was a large sum of money. The subject here has nothing to do with tithing and everything to do with land purchases. No one can advocate tithing using Genesis Chapter 23 because there is no tithe instruction in the text. To argue for tithing using Jacob's example is empty scriptural rhetoric.

Does God Establish Money Tithing in Genesis?

In Genesis 31:14-15, the Bible deals with money but oddly enough, the text talks about dowries and land purchases associated with Abraham's grandson, Jacob. In Chapter 4, I talked about Jacob promising to give a tenth of everything he received. In verses 14-15, Jacob's wives, Rachel and Leah say, "...*There's nothing left for us to inherit from our father. He treats us like foreigners and has even cheated us out of the bride price that should have been ours*" (CEV). The context here deals with silver that Rachael and Leah knew was due to them as a part of their inheritance from their father. Remember Jacob was on the run from his brother and heading to his uncle, Laban's house. He arrived empty handed and made a deal with Laban by

selling his labor. The tradition was that a man paid a bride price for the women he would marry. Jacob paid with his labor and worked seven years for Rachael; however, his uncle tricked him, and told Jacob that he had to take the oldest daughter first. Jacob then worked seven more years for Rachael to be his wife. Why does the Scripture not reference Jacob honoring a tithe system during those fourteen years? The wages Laban paid to Jacob was changed 10 times, so where did Jacob take his tithe to from those wages? Let me tell you what Jacob did with his wages: he bought sheep and goats. The CEV version makes this clear: *“I had to work fourteen years of these twenty long years to earn your two daughters and another six years to buy your sheep and goats”* (Genesis 31:42).

If you read the story about Jacob's wealth in Genesis Chapters 29-31, especially Chapter 30, verse 43, it is clear that he became rich but it was not in money. Though Jacob had money, his wealth was increased through his cattle, flocks, camels, donkeys, and male and female servants. How do we know Jacob's wealth is factual? Laban's sons accused him of taking their father's riches resulting in them having no inheritance in Genesis 31:1, *“Now Jacob heard the words of Laban's sons, saying, Jacob has taken away all that was our father's, and from what was our father's he has acquired all this wealth”* (NKJV). The story continues in Chapter 31 proving that Jacob never took anything from Laban. Despite Jacob's issues with Laban during the twenty years he worked for him, the Bible does not mention that tithing was important during this pre-law period.

Another example of money not being tithed is in Genesis Chapter 33:18-19, when Jacob buys land much like his grandfather.

Then Jacob came safely to the city of Shechem, which is in the land of Canaan, when he came from Padan Aram; and he pitched his tent before the city. And he bought the parcel of land, where he had pitched

*his tent, from the children of Hamor, Shechem's father, for **one hundred pieces of money** (NKJV).*

The context deals with Jacob buying a piece of property. The strange occurrence here is that if God promised the land of Canaan to his family, why is Jacob negotiating with the children of Hamor to purchase land? What we notice is that to have full ownership and deed to the land, a legal act to purchase the land was required. God promises are sovereign; however; His promises do not negate our responsibility to act in a legal way. In Jacob's case, God promised the land, but Jacob still had to legally purchase the land to have full ownership.

The phrase in the text **one hundred pieces of money** is Strong's #7192. It is the Hebrew word "*quesiytah*," which is a unit of unknown value and the TWOT #2081 suggests it means to weigh out. Apparently the value of the one-hundred and ten pieces of money weighted out are pieces of silver, but the Bible does not indicate how much the silver pieces cost in dollars during Jacob's time.

The next instance of money handling in the Bible occurs in Egypt with Jacob's son, Joseph. However, there is no mention of either of them tithing silver or gold throughout their life story. The story of Joseph's brothers dropping him in a pit and eventually selling him into servitude in Egypt is a fascinating story. As the years passed, Jacob's sons deceived him into thinking that a wild animal killed Joseph. During this time, a famine broke out in the land and Jacob sent his sons to Egypt to purchase grain. I will not cover the entire story, but I will focus on the money aspect of the story. Genesis 42 begins the story and throughout the whole saga money is mentioned as part of the conversation but never as a tithing practice. The context is about hunger and famine. Genesis 42:25, 27 and 35 mention money in relation to food and nothing else.

*Then Joseph gave a command to fill their sacks with grain, to restore every man's **money** to his sack, and to give them provisions for the journey. Thus he did for them... But as one of them opened his sack to give his donkey feed at the encampment, he saw **his money**; and there it was, in the mouth of his sack. Then it happened as they emptied their sacks, that surprisingly each man's **bundle of money** was in his sack; and when they and their father saw the **bundles of money**, they were afraid (NKJV).*

Reading the story about the money issue provides insight into what was really important during this time. You can also read Genesis 42:12, 15, 18 and 21-23, which show more information about money. As the Scriptures declare, Jacob sent his sons from Canaan to Egypt to buy grain with money. When the brothers arrived in Egypt, Joseph recognized them, but the brothers did not recognize him. Genesis 42 says Joseph sent them back home to bring back their youngest brother, Benjamin, to test their trust. Unaware that Joseph had put the money they brought to buy grain back into their sacks, they returned home. When the brothers got home, they found the money and were shocked and afraid that their father Jacob would accuse them of misdeeds that would bring the wrath of Pharaoh on them. This event is important because it shows that people were in dire straights and needed food, yet tithing was not even on the radar.

The famine drove the people of Canaan to Egypt where Joseph stored goods in preparation for hard times. The verse shows Jacob using money to pay for grain during a famine in which money becomes less important than food. Hungry people do not worry about tithing; they are concerned about where to get their next meal. If tithing were a robust practice during this time, the famine would have prevented people from engaging in the practice because there was no food or crops to tithe.

The text also uses the phrase “**bundles of money**” but to understand this term it should be studied in depth so that you don’t interpret the text as Joseph putting extreme sums of money in their sacks. The Hebrew word for bundles is Strong’s #6872. It’s means “*tserowr*” and in the Theological Wordbook of the Old Testament (TWOT), the reference is #1973e and #1975c. Bundles mean parcel, pouch, or bag. The context is bags of money or moneybags containing silver. How much money those bags contained is not described in the text but what the verse tells us is that money played a significant role in Egypt and Canaan.

In Genesis Chapters 42-47, the famine worsens and money starts running out. When money was no longer useful, some people sold themselves, their cattle or their land to Joseph to obtain grain from Pharaoh’s storehouse. In Genesis 47:14, 16, and 18 you can see that money was not tithed.

*And Joseph gathered up all the **money** that was found in the land of Egypt and in the land of Canaan, for the grain, which they bought; and Joseph brought the money into Pharaoh’s house. So when the money failed in the land of Egypt and in the land of Canaan, all the Egyptians came to Joseph and said, “Give us bread, for why should we die in your presence? For the money has failed.” Then Joseph said, “Give your livestock, and I will give you bread for your livestock, if the money is gone.” When that year had ended, they came to him the next year and said to him, “We will not hide from my lord that our **money** is gone; my lord also has our herds of livestock. There is nothing left in the sight of my lord but our bodies and our land...” (NKJV).*

At some point, Jacob was broke and destitute and needed food for survival because his cattle and money were gone. At this point, it would be stretching the truth to argue tithing ever took place in the Jacob story. The only storehouses being filled with money was the house of Pharaoh

under the auspices of Joseph. Even when the Egyptian people ran out of money and needed food, they had to sell themselves and their starving cattle to Pharaoh.

From the text, Joseph did not follow a tithing law when he set up the rules for the famine. Everything associated with the one-fifth and four-fifths Joseph required related to eatable items rather than money. If an eternal tithing principal existed before the law, the Israelites did not practice it during their 430 years in Egypt. In Genesis 47:23-25, you see something interesting concerning tithing before the law. After Joseph bought land and people for Pharaoh, he gave them seed to sow. Then he tells them to hand over one-fifth (twenty percent) of the crops at harvest time and the other four-fifths (eighty percent) they could keep as seeds for the field, food for themselves and their children. The text also says that they could plant four-fifths for food. Nowhere is it implied that tithing is important during the pre-law stage of Israel's journey during a colossal famine throughout Egypt and the surrounding lands.

The astonishing fact about Genesis 47 is that if Joseph knew about a pre-law tithing principle, why was he collecting twenty percent of the harvest and giving it to Pharaoh? Doesn't the tithe belong to God? Also, isn't the tithe one-tenth of the crop and every tenth eatable animal? If Joseph knew of a pre-law tithing requirement, could he have really asked for a tithe from the Egyptians for the temples in Egypt? It does not seem probable because of the famine. On the flip side, could Joseph have asked for a tithe from any Israelite and put that tithe in the storehouses of the Egyptian Gods? Another question is, would Joseph's family pay twenty percent to Pharaoh from the crop they planted? Wouldn't it be a sin for Joseph to take a tithe from the Israelites in Israel and give it to Pharaoh's priests in Egypt when the tithe belonged to God? At this point, you can see it is fruitless to argue that some pre-law tithe existed. The point remains that Jacob

promised a tenth so why didn't he tell his sons, including Joseph, about his promise?

This journey of discovering money in the Bible is not some cheap, parlor, translation trick. The Bible, when interpreted correctly, can lead to freedom from deception that can ruin your financial life. Throughout Genesis there are no examples of anyone tithing money. So let's move to Exodus to unearth how Exodus deals with money in the wilderness.

Did God Establish Tithing In Exodus?

Money Scriptures in Exodus are plentiful. There is no way to cover every reference to money in Exodus; however, examining some of the verses is necessary to obtain context.

Exodus doesn't open up with a focus on tithing but with instructions on how Israelites were to handle the Passover meal and who could partake in the covenant practice. Exodus should be a place where God stresses the important of the tithe as they prepared to leave Egypt. Instead, God focuses on what they should do with the slaves they bought with money and their participation in the Passover meal. Exodus 12:44 reads: "*But every man's servant who is bought for **money**, when you have circumcised him, then he may eat it*" (NKJV). In verse 45, temporary workers among Israelites could not eat the Passover meal. It seems that a perceived tithe instruction was not that important to God but the Passover meal was as they left Egypt. A person who supports tithing before the law has to invent a preposterous position as to why the first mention of money in Exodus is about slaves and the Passover rather than tithing.

Exodus tells a story of Israel's bondage in Egypt and their exit to freedom to a new land. An observant reader of the text must not overlook

the small nuances in the Bible dealing with this time period. For example, Jeremiah 2:2 says:

*...Go and cry in the hearing of Jerusalem, saying, Thus says the LORD: I remember you, the kindness of your youth, the love of your betrothal, when you went after Me in the **wilderness**, in a **land not sown**... (NKJV).*

This verse instructs the prophet to remind the Israelites about details of their wilderness years. When you examine the entire context of the wilderness journey, how can you prove tithing existed in Exodus? Jeremiah 2:2 is a fascinating smoking gun and reveals an interesting fact about sowing seed in the wilderness. If the Jews could not sow seed in the wilderness, they could not tithe. Based on God's word, there was no tithing during Israel's 40-year wilderness journey because Jeremiah 2:2 says the land was not sown. Instead, God feed them quail and manna from heaven.

In Exodus 21, God instructs Israel on how to handle male and female Hebrew slaves, and fathers who sold their daughters into marriage, and also gave specific rules for human interaction relating to accidents. Verse 30 is about animal laws and money and it says, "*If there is imposed on him a **sum of money**, then he shall pay to redeem his life, whatever is imposed on him.*" The context is about a person who failed to fence in his bull, which had a habit of goring and killing people. As a result, the owner's bull was stoned to death. The family of the deceased could ask for the owner's life as a penalty or they could require a specific amount of money from the owner to save his life to avoid the death penalty. The Bible calls this redeeming a life from death.

In the same chapter, God holds people accountable for payment of money if a person's animal falls into a pit and dies or if the animal kills another animal. Exodus 21:33-35 say:

*And if a man opens a pit, or if a man digs a pit and does not cover it, and an ox or a donkey falls in it, the owner of the pit shall make it good; he shall **give money** to their owner, but the dead animal shall be his. If one man's ox hurts another's, so that it dies, then they shall sell the live ox and divide the money from it; and the dead ox they shall also divide (NKJV).*

In all the verses dealing with money, it is amazing that God never addresses tithing commands as Israel prepared to leave Egypt. When you read about the events of Israel in the Old Testament, money is well integrated into their culture and customs. So when people tell you that Israel only operated as an agricultural society, you should say there are 140 instances of money referenced throughout the Old Testament, and Yahweh never instructed anyone to tithe money.

Another example of money appears in Exodus 22:7. Did you know that God believes it is more important that a thief pays back what he steals than for someone to tithe money? Verse seven says, *“If a man delivers to his neighbor **money or articles to keep**, and it is stolen out of the man's house, if the thief is found, he shall **pay double**. If the thief is not found, then the master of the house shall be brought to the judges to see whether he has put his hand into his neighbor's goods” (NKJV).* What we see in this verse is how the Most High views stolen property. The property rights of people were important and tithing is still not on the list. If an Israelite left property in the care of another and the person's house is vandalized and the items left in his neighbor's care falls into the hands of the robber, the thief had to pay double money for his actions. This brings up another question: if a thief today is held accountable to pay double for what he steals instead of going to jail, wouldn't that serve as a deterrent to robbery? Being forced to pay twenty thousand dollars for stealing ten thousand dollars worth of goods is

a steep price for stealing. In Exodus and before the law, others things were more important to Yahweh than tithing.

As the Hebrew people left Egypt for the Promised Land, God gave Moses instructions on everything a society would need to exist in harmony. The question is: if tithing was so important before the law, why did the Most High simply leave out instructions on tithing? Perhaps the answer is simply, God never required money as a tithe and that is why the Scriptures are silent.

Another instance of money handling is in Exodus 22:25. In the verse, Yahweh gives Moses guidelines on lending not tithing. The verse says, “*if you **lend money** to any of my people who are poor among you, you shall not be like a moneylender to him; you shall not charge him interest*” (NKJV). God’s instructions on how the Hebrew people ought to handle money were very specific. People outside of the farming and herding community in Israel never tithed money. The context of verse 25 has to do with God’s concern about generosity, not interest payments or taxing the poor. The law viewed charging interest on poor Hebrews as unwarranted profiteering from another brother’s misfortune. On the flip side, the law allowed the Hebrews to charge interest on loans made to foreigners in Deuteronomy 23:20.

Some Bibles use the word usury as in Exodus 22:25. This word is important because usury in Hebrew means “*neshek*,” (Strong’s #5392), which literally means *a bite*, like in how interest causes pain to the debtor. On the opposite side of the coin, in Leviticus 25:36-37, the word increase in Hebrew is “*marbit*” or “*tarbit*” which denotes the gain on the creditor’s side of the loan and later becomes the Hebrew word “*ribbit*.” Ezekiel 18:13 and 17 address lending on usury or interest and deems it a crime and the worst of all sins. Exacting interest is also addressed in Proverbs 28:8 and Psalms 15:5. The Bible clearly says that a man is righteous when he does not lend on usury.³⁴ Earlier I mentioned that charging interest was like a bite. Since

usury denotes a bite, then a bite implies pain to the person who has to pay the interest. Doesn't a poor person who tithes 10 percent of their income hurt like they were bitten? From a Hebrew perspective, the idiom implies that paying interest is like being bitten by a snake or a serpent. If after you give, you experience financial, emotional, or spiritual pain from neglecting unmet needs, your giving is likened to a snakebite. That is not true giving.

If you study money in Exodus, you'll learn everything God wanted from his people. If money tithing was a practice, why did God not instruct the Hebrew people to tithe money? The Hebrew words "*maaser kesafim*" for tithe money is not found on the pages of the Bible.

Unger's Bible Dictionary makes the point that Israelites were not a commercial people in the purest sense, so money was rarely loaned for business purposes but rather to aid the struggling poor.³⁵ The E-BOOK version of the *International Standard Bible Encyclopedia* (ISBE) makes a similar claim; it states, "In the Old Testament period loans were not of a commercial nature, i.e., they were not granted to enable a man to start or run a business. They were really a form of charity, and were made by the lender only to meet the pressure of poverty. To the borrower, they were esteemed a form of misfortune (Deuteronomy 28:12) and to the lender a form of beneficence. Hence, the tone of the Mosaic legislation on the subject." Based on these two definitions, we see God could never asked for money as a tithe to take care of the temple upkeep because it would violate His own law concerning the rules for money use. Churches today redefine the biblical tithe as money and then use the so-called tithe to pay mortgages, bills and salaries. If a pie chart of every church was published, I'm sure it would show most of the money going to business matters and not to the poor, the very opposite of Israel's use of money. God's idea about money is clear; He never gives any instruction or command to tithe money. God focused on how the poor were treated and how He would avenge

them if they cried out to Him for help when society took advantage of their misfortune.

I want to conclude by looking at one more money verse. Exodus 30:16, reveals how the temple received support. The temple did not receive money through tithing; rather it received atonement money. The verse says, *“And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of meeting, that it may be a memorial for the children of Israel before the LORD, to make atonement for yourselves”* (NKJV). The context of the chapter is self-explanatory. Remember, when the census took place, the population would have included millions of Hebrew people and mixed multitudes of ethnicities that left Egypt. Later in the book, I will examine other instances of how the temple obtained financial support without the tithe. Exodus 30 mentions how Israel established the sanctuary/temple dues; however, this was not a tenth of income. Is this a smoking gun that dismantles tithe proponents arguments? Every Israelite male counted in the census twenty years old and above had to pay atonement money. Notice that the money was used for temple upkeep. The rich and poor paid the same amount. Some scholars and theologians propose the half-shekel they paid would be equivalent 5 to 8 dollars today. In Moses time, the amount could have been anywhere from 25 to 50 cents. When you count the number of Israelites who paid the half-shekel, it was a large sum of money to cover expenses related to temple upkeep. Exodus 30:11-16 was the primary fundraising method for the temple. The temple received money every year for upkeep and operations no matter where the Hebrew people lived until its destruction in AD 70. Temple upkeep is also addressed in Exodus 38:21-31.

Examples from Exodus do not give one principle of money tithing. The evidence in Genesis and Exodus should be enough to stop the tide of modern tithe arguments, but that won't happen unless more Christian authors, writers, theologians and students proclaim the truth about tithing

and giving. Now let's look at the book of Leviticus to understand God's perspective on money.

Did God Establish a Money Tithe In Leviticus?

Leviticus is filled with God's instructions to the Hebrew people. A command to tithe money is never uttered from the mouth of Moses. However, among all the six references to money, none of them instructed Yahweh's people to tithe. The six Scriptures dealing with money are Leviticus 22:11, 25:35-38, 25:51, 27:15, 27:18, and 27:19. Study these verses in your personal study time and you will discover what is obvious—the book of Leviticus did not command a tithe of money. I will cover three Scriptures and give a short synopsis.

Leviticus 25:29-31 deals with property sales and the text is clear that if you sell the property, you have a year to buy it back under redemption rules according to the theocratic economic system. The Bible never told Israelite homeowners to tithe money to the tent of meeting and later the temple on the sale of family property. When you hear that teaching, you might as well toss it into the trashcan of falsehood. What you do with your money is a personal matter. If you share some profit from a home sale with your church, it is a private giving matter. You have the freedom to give where you want because there is no command from Yahweh to do otherwise. In fact, the Bible gives insight into property sales and profit.

1. Leviticus 25:51 address poor Israelites who sold themselves to foreigners and strangers as servants. The context in verses 47-52 give details on how family members paid redemption money for their release; alternatively, the people could buy themselves out of servitude and pay money to the buyer for the remaining years. In any case, at the year of Jubilee, poor Israelites who sold themselves were released from their obligation.

2. Leviticus 27:15 instructs Israel about dedicating, consecrating, or promising a house to the Lord and the money payment required to buy the property back. The priest set the value and the person had to pay an additional 20 percent for the right to redeem the house. Careful reading of this text indicates that the priests did not work full-time, as some pastors like to claim. In order for a priest to function as an appraiser of property, he had to have knowledge and training in commercial enterprise. This could not happen if the Levite priest worked in the temple 24/7.

3. Leviticus 27:16-19 lay out rules for how Israel handled land promised to God. The priest set the price of the dedicated land based on a formula. He calculated the price by how much barley seed was needed to plant the field, which amounted to 50 shekels of silver for a homer. The price was based on the land's production. The family could buyback the dedicated land for a price with an additional percentage. If money were a tithable item, why would God give detailed specific instructions about money in Israel, but never utter one specific command to tithe 10 percent from shekels, silver, or gold to include specific job titles the tithe would come from? The answer is simple: Israelites did not "tithe" money but "gave" money. With these examples, we see how priests got money from different methods in the law but never from tithing.

Leviticus contains very few instances of money, but a key to determine the difference between money and the tithe is in Leviticus 27:30-33. The context of verse 30 is astounding because the law explicitly tells you about the contents of the tithe. What is absent from the text is silver, shekels, gold or any form of money defined as a tithe. The Hebrew people were not ignorant of money matters and they knew the difference between the tithe and money in verses Leviticus 30 and 32.

Many people have erroneously spiritualized and reinterpreted Leviticus 27:30-33 into money. Because we operate under a different

economic time, you cannot turn the law into a principle by changing the context to fit our modern financial customs. Leviticus 27:30-33 has a deep meaning and will be picked apart in an archeological fashion later in the book.

The list of Scriptures I covered from the Old Testament up to this point address how money is used. None of the verses commands a tithe of money from anyone in Israel to meet the needs of the temple, Levites or priest salaries. It is important to make a point about money and banking before moving on. The Israelites spent 300 years in the land of Egypt. They undoubtedly learned banking principals from the Egyptians even in an agricultural system. For example, in Leviticus 25:36-37, God speaks against charging interest and yet people still preach untruth that money was not used in Israel.

In Leviticus 5:7 and 11, the laws the laws are strict but in verses 7 and 11 God acts with compassion to those who could not afford certain offerings and allows them to give according to their ability. The text relating to the sin offering says:

If he cannot afford a lamb, he is to bring two doves or two young pigeons to the LORD as a penalty for his sin—one for a sin offering and the other for a burnt offering. If, however, he cannot afford two doves or two young pigeons, he is to bring an offering for his sin a tenth of an ephah of fine flour for a sin offering. He must not put oil or incense on it, because it is a sin offering (NKJV).

Let me make an analogy to tithing with this text. If God allowed people to offer something lesser because they could not afford to bring what He required, where is the compassion of the “Men of God today?” Why not allow church members to bring a lesser offering if they can’t afford to tithe money, if the tithe was truly money, which it was not? This is powerful

because in Old Testament times, one could offer a lesser offering if they could not afford what God wanted for a sin offering. This is indeed grace and grace giving.

Did God Require Money Tithing in Numbers?

The requirements of the law are strict and clear. Nowhere does Leviticus demand a tithe of money. However, Leviticus does mention a redemption money requirement for every first-born male that opens a woman's womb. Israelites paid redemption money to Priests and Levites only on vaginal births. They did not get paid with tithe money as a salary.

- In Numbers 3:48-51 redemption money was paid to Aaron and his sons. Two hundred and seventy-three people had to pay the redemption money of five shekels each because the firstborn in Israel outnumbered the Levites. The priest collected 1,364 shekels. The first born in Israel could no longer serve in the temple, but the Levites became substitutes for the first born in Israel. This verse talks about redemption money not tithing.
- In Numbers 18:15-16, the Scriptures require every Hebrew Israelite parent to pay money to the Levitical priest to redeem their dedicated first born male child from service in the temple at one month old. Mary and Joseph had to pay money (five shekels of silver) in the New Testament to redeem Jesus from service in the temple in Luke 2:27, *So he came by the Spirit into the temple. And when the parents brought in the Child Jesus, to do for Him according to the custom of the law....* The custom for that law that law is Numbers 18:16. The firstborn sacrifice requirement is in Exodus 13:2, 12 and Leviticus 12:8.

Does Deuteronomy Demand a Tithe of Money?

In the three instances where Deuteronomy mentions money, God is still silent about tithing money while the Israelites marched through the land.

- Deuteronomy 2:6-7. The Hebrew Israelite people traveled to the land of Esau's descendants but were forbidden to harm them in any way or suffer God's wrath. They were to purchase food and water with money from Esau's kinfolk while traveling through the land of Edom. God cared about the people's land rights and the Israelites paid their way and did not take advantage of their kinsmen. That land belonged to Esau as a possession. If the Israelites were totally agricultural, how is it that they used money to buy food and water from Esau's people?
- Deuteronomy 2:28. Israel asks for passage through the land of King Sihon, but Sihon refuses even after Israel offers to pay money for meat and drink. God then orders the Hebrew people to conquer the land and the people during their passage.
- Deuteronomy 21:10-14. In rules of war, the context here is what happens when unmarried beautiful women were taken captive as the spoils of war. When the soldiers in Israel married beautiful women they were attracted to and later no longer found delight in their wife, they had to let her go free and could not sell her for money because the husband had engaged in sexual relations.

Did Judges Establish a Universal Money Tithe Mandate?

The book Judges does not mention any form of tithing. Only three verses mention money. Up to this point, keep in mind the Hebrew word for money is “*keceph*,” which is silver. In Judges there was no king and everyone did what was right in their own eyes. I suspect under those circumstances tithing was not on anyone’s mind.

Judges 5:19. The context is the story of Deborah and her battlefield endeavors. She won the battle; however, who would Deborah tithe the spoils of war tithe to since there was no king? The armies she fought did not take any money.

- Judges 16:18. The context deals with the Philistines paying a bribe to Delilah to get Sampson to reveal the source of his strength by any means necessary.
- Judges 17:1-4. Judges Chapters 17-18, deal with the story of Micah, his mother, and a Levite he consecrated and hired as a personal priest. The text reveals that Micah admitted stealing his mother’s money. The text also shows the Levite violating the Levitical law by becoming a Levite for hire. He accepted the priesthood but the law required that only the descendants of Aaron could operate as high priests. The story shows a clear example that if tithing took place consistently, the Levite would not be looking for a place to stay. From the events in Scripture, it appears that the tithing system and its connection to the temple was in total disarray. Even in Judges 18, a Levite dismembers his wife and mails her body parts to all of Israel after she was raped. There is no money tithe system in Judges.

Was Money Tithed to Kings in First Kings?

In 1 Kings 21:2, 6, 15, the money transaction deals with Naboth refusing to give his vineyard to Ahab. Naboth refused to accept another vineyard and money for the land. Money is being offered for a land purchase; however, there is no indication that Naboth or Ahab tithed money. An interesting point here about the refusal to sell the land could have something do with the land being the assigned inheritance of another tribe. When Joshua divided land among the tribes, the land Naboth refused to sell perhaps belonged to another tribe in which case Naboth, acting as possessor of the land would have to allow the original family to redeem it according to the law. The law prevented Ahab from entering into an agreement for the land.

If the land was Naboth's, then it could not be sold in perpetuity because it was ancestral land; therefore it had to remain in the family of the original possessor. Since the tithe came from the land, Naboth could not sell it because it would deprive the Levites of their tithe, which came from the vineyard. As the story goes, Jezebel murders Naboth and takes the land. Leviticus 25:1-55 explain the land laws. King Ahab could have just taken the land by immanent domain. He did not take control of the land because he knew God's law on dividing up the ancestral land, which is why he walked away. He was aware of God's land laws concerning ancestral heritage land rights.

To bring some additional light on the idea of the land law for clarity, let me further explain why Naboth could not sell the land to King Ahab. As I said earlier in the book, there is a reason why the tithe could never have been money. In the book, *The Other Law of Moses*, author, John L. Kelly, explains why land rights in Israel were important to God and why explaining the tithe as the land law is important. Kelly's book sheds light on Israel's economy and he argues the tithe paid in Israel was rent to God for the land

He allowed them to possess, enjoy and use. The rent God wanted was a tenth of the annual production called the tithe as Leviticus 27:30 states. It was the produce of the soil or the fruit of the tree that was paid back to God in a pre-monetary economy. Kelly maintains that what Israel tithed should be viewed as rent for using God's bounteous land. However, the typical view today is that all Christians owe 10 percent to God as a form of a tax. Although this view has existed for centuries, the Scriptures on tithing do not conform to our conventional view of tithing. Tithing practices today are *conditioned by history and accommodation* and that means we use the term, albeit out of context, strictly for collecting money to pay for ministerial salaries, buildings and for benevolence or whatever the church budget calls for. However, the Old Testament term tenth or tithe only refers to the land's productivity inside Israel; furthermore, it goes right to the point that tithes derive from God's labor (crops, cattle, herds and flock) and not man's labor which is money.

Kelly continues by saying that since the land belonged to God—which I agree with—he only allowed them to use the land and pay rent from its productivity as land rent, which he calls the tithe. When God set up the tithe, He was establishing a system. Here is how it looks in a balanced way: things created by man belong to man; and things created by God (the land) belong to God. *"The tithe was a payment for use of something not created by man, but by God. Man has never made any land."* So the tithe only comes from what God makes. Since God gave the Israelites the land, He had the authority to set the terms of the agreement on the land. An absolute critical part of the land law contractual terms was the payment of the (food) tithe. Therefore, the tithe is an arrangement or contract between the landowner, God and the lessee, the possessor family, for the use of the land.³⁶ Naboth perhaps understood he could not sell the land in perpetuity as the possessor of the land because the land belonged to God. As Naboth would have had to pay a tithe from what he grew in the vineyard, he could not sell the

land to Ahab. That's because he would have robbed God of the tithe from his vineyard that belonged to the Levites.

Was Money Tithed to Kings in Second Kings?

In either First or Second Kings, we must ask what happened to tithing in Israel under the administration of kings. How did Israel tithe when kings ruled Israel or when human governments formed? One Scripture provides insight on whether tithing was a consistent practice throughout Israel's history and will be discussed later.

- In 2 Kings 5:27, Elisha's servant Gehazi goes after Namaan's money when Elisha accepted no money for healing Naaman. Gehazi betrayed Elisha friendship for money. In essence, Gehazi wanted a payment for Yahweh's healing grace. He wanted to make merchandise of God's power. The question is: do today's leaders, prophets and pastors sell God's blessings for money?
- 2 Kings 12:4 says, "*And Jehoash said to the priests, All the money of the dedicated gifts that are brought into the house of the LORD—each man's census money, each man's assessment money—and all the money that a man purposes in his heart to bring into the house of the LORD...*" Here in 2 Kings the scripture addressed money coming into the temple but the money is never called a tithe. There are three sources of money:
 - A. Money from the census (Exodus 30:11-16, 38:25-26)
 - B. Money from personal vows (Leviticus 27:1-25)
 - C. Money from voluntary freewill offerings (Leviticus 22:18-23; Deuteronomy 16:10, Exodus 35:5, 29)

The context of 2 Kings 12:4 addresses the collection of money for temple repairs and upkeep, but you never see where priests collect money as a tithe for the temple. In fact, the money collected paid the workers in the temple for their labor. King Johash and the temple priest oversaw this process. The details about what happened to the money are explained in 2 Kings 12:5-16.

- In 2 Kings 15:20, one of Israel's leaders, King Menahem, forced wealthy people in the land to pay him money to protect them against other kings who wanted to conquer their land. Some Bibles versions mention the wealthy coughed up 30-37 tons of silver. Remember when the scripture text mentions money, the Hebrew word is "*keceph*," which means silver or gold as the context dictates. The text shows that Israel King's collected taxes not tithes and the tribute money for the invading king came from the wealthy not the poor.
- In 2 Kings 22:4-7, the context is about the priest adding up money that was collected by the keeper of the doors. The money was used to pay workers who repaired the temple. In the text of verse 7, it is clear there was integrity in the money handling. Notice the verses never say tithes were used for temple upkeep. They brought silver to pay workers. This money was given to the Levites because they were masons, carpenters and builders. We know this is true because 2 Chronicles 34:8-14, points out that Levites were either in charge of the work, did the work, or paid skilled workers. Money for temple upkeep is also mentioned in 2 Chronicles 24:5-14.

Is Money Tithed in Ezra?

In 1st and 2nd Kings and in 2 Chronicles, the temple foundation is in repair and God's people respond with freewill offerings to rebuild the temple. The Bible records that temple repairs and rebuilding were undertaken through generous offerings and never through tithing as practiced today.

Ezra 3:7 gives a specific example of money being used for temple repairs but never as a tithe. The verse says, *“they also gave money to the masons and the carpenters, and food, drink, and oil to the people of Sidon and Tyre to bring cedar logs from Lebanon to the sea, to Joppa, according to the permission which they had from Cyrus king of Persia”* (NKJV). There are two undeniable facts about this verse.

1. Israel paid **money** to masons and carpenters to bring items such as trees for the temple from other regions and lands.
2. Israel paid the workers in drink, oil, meat (food). The word drink in Hebrew is *“mishteh,”* (Strong's #4960). The Hebrew word implies that the workers received wine as payment because the text speaks of banqueting, feasting and drinking. Make a note that there are two types of wine in the Bible Terosh (unfermented wine) and Yayin (fermented wine), which means the workers drank fermented wine at the banquet.

By the time we get to Ezra 7:17-18 something interesting happens. Israel finds itself under the control of the Babylonian King Artaxerxes. During that time, the high priest in Israel received a tithe of the tithe. It was not the whole tithe the Levites received. It was a tenth of the tenth the high priests received and that worked out to one percent of the Levites tithe. The whole tithe belonged to the Levites. The tenth part of the Levites tithe represented one percent, not 10 percent as Numbers 18:26 states. Therefore, the only obligation to tithe in the Bible applied to landowners according to Numbers Chapter 18 who owned crops and animals. Here's

how the verse reads in the CEV Bible, “*The LORD told Moses, to say to the Levites: When you receive from the people of Israel ten percent of the crops and newborn animals, You must offer a tenth of that to me [that is Aaron the high priest...] (Leviticus 18:25-29). A tenth of a tenth mathematically works out to one percent, not ten percent.*

Now let’s look at the event surrounding the high priest in Ezra 7:17-18. The verses read,

*Now therefore be careful to buy with this **money** bulls, rams, and lambs, with their grain offerings and their drink offerings and offer them on the altar of the house of your God in Jerusalem. And whatsoever seems good to you and your brethren to do with the rest of the silver and the gold, do it according to the will of your God (NKJV).*

There are six things to pay close attention to in Ezra that clue you in that money was used for everything else except tithing.

1. The money Israel collected to rebuild God’s temple came from the king and the Babylonian people who were sympathetic to Israel (see verse 15); these contributions were voluntary and not a tithe.
2. The king gave Ezra permission by opening up the Government’s treasury and allowed Ezra’s team to take money and travel to Jerusalem for worship.
3. Because the king specifically told Ezra’s people what to buy, he must have had some knowledge of Israel’s festival laws and tithe laws. We know from Scripture, the content of the tithe is bulls, rams, lambs, grain, and drinks. Priests sacrificed these items on the altar. Even secular kings knew what tithing was in Israel, how can believers not know today what tithing is? The reason is, they do not know the law or are ignorant of God’s laws.

4. They were to follow the tithing laws and festivals laws as the king instructed and to take care of the temple needs.
5. The fact they did not take what they needed in food and crops may be related to the law which stated that if you lived too far from the temple and were not able to carry the tithe, you turned it into money and repurchased what you needed at the temple during the celebration.
6. See Deuteronomy 4:24-26 for more scriptural explanation on how Israel spent money according to the law.

Is Money Tithed in Nehemiah?

The book of Nehemiah shows the economy of Israel in disarray with people suffering from famine and hunger. No doubt, the tithing system was also crumbling. Reading Nehemiah in conjunction with Malachi to understand the whole story is essential. As foreign kings conquered Israel's land and did as they wished with the spoils to support their kingdoms and government systems, God's people lost the ability to tithe cattle and crops consistently as the law required.

- Nehemiah 5:4: *“There were also those who said, We have borrowed money for the king’s tax on our lands and vineyards”* (NKJV). The context here deals with taxes not tithing. By this time in Israel's history, the tithing system was fully corrupted and practiced occasionally. Now kings and government had control of the land of Israel through oppression.
- Nehemiah 5:10-11: *“I also, with my brethren and my servants, am lending them money and grain. Please, let us stop this usury! Restore now to them, even this day, their lands, their vineyards, their olive groves, and their houses, also a hundredth of the money and*

the grain, the new wine and the oil, that you have charged them.” (NKJV). No doubt from the context, Israel is violating the law by charging interest and taking advantage of their poor brethren which the law forbids in Leviticus 25:36-37 and Deuteronomy 23:19-20. Nehemiah asks them to stop charging interest and return the money they took.

Money is Mentioned Once in Ester

In Ester, Haman was to going add to the king’s treasury by paying money to have all the Jews destroyed because Mordecia would not bow to him. The king sent out a decree to have all the Jews killed. Mordecia told the king’s representative how much money would be paid in Ester 4:7, “*And Mordecai told him all that had happened to him, and the **sum of money** that Haman had promised to pay into the king’s treasuries to destroy the Jews*” (NKJV). Why is it that the book of Ester never mentions tithing? It was because secular kingdoms and governments did not institute a tithing theocracy but used the crops, cattle and other commodities to support their government systems.

Is Money Mentioned in First Samuel?

Earlier, I stated we would examine a Scripture to gain insight into how tithing might have been impacted by Israel’s request for a king. The context of 1st Samuel Chapter 8 is a nuclear explosion that obliterates modern tithe arguments. First Samuel 8:10-22 cannot be explained away or dismissed. In verse ten, after Israel complained about Samuel’s sons being judges over Israel who did not walk in the ways of their father, they insisted God give them a king to rule over them like other nations. When

reading the entire story in context, we can say tithing would not survive as a fully functional system throughout the rest of the Old Testament. God warned Israel through Samuel about what would happen to their theocratic government and the tithing system if they insisted on being ruled by a human king. Verse 11 gives a list of negative impacts a king would have on the theocracy.

- Israel's male children would serve in the king's army as chariot riders and footmen.
- Israel's male children would build weapons of war, chariots and serve as officers in the king's army. They would also take care of his harvests from the fields.
- Israel's daughters would serve the king as perfume makers, cooks, and bakers.
- All of Israel's donkeys, male/female servants and young men would serve the king's purposes.

By the time we get to 1st Samuel 8:14, we begin to see what would happen to tithing by what God says about Israel's request for a king and the consequences of their demand. Verse 14 says, "*And he will take the best of your fields, your vineyards, and your olive groves, and give them to his servants*" (NKJV). We know the tithe for the Levites came from the other 11 tribes who were given the land (fields, vineyards and olive groves) as their inheritance. We know the high priest received a tithe of the tithe, which encompassed the best from the Levites' tithe. If a king now reigns over Israel and takes the best of their fields, livestock, vineyards and olive groves for his servants and administration, it creates chaos for the Levites and priests? Giving Israel a king who controls the land and its production threw the tithe system into disarray.

To make matters worse, 1st Samuel Chapter 8:15 says, "*He will take a tenth of your grain and your vintage, and give it to his officers and servants*"

(NKJV). The Bible says that the tithe from the ground belongs to Yahweh in Leviticus 27:30-33. This new king would now take a tenth of the grain and the vineyards. Also in 1st Samuel 8:17 it reads: “*He will take a tenth of your sheep. And you will be his servants*” (NKJV). Before Israel had a human king, they only had to tithe to the Levites but when a monarchy was birthed, they had to pay another tenth to the king. As King Saul came to power, Israel had to pay a tenth to him and still tithe to the Levites. God told Samuel they would eventually cry out to Him because of the king they would choose. Why do you think Israel would come to regret choosing a king? Could it be that the monarchy would become a heavy financial burden? No matter how hard Samuel pleaded with Israel to reject the urge for a king, they dissed the word of the Lord and insisted on having a king; consequently, they got King Saul. This change forever affected the tithe system in Israel.

The tithe, which Israel consecrated to the Lord and gave to the Levites in the form of crops and livestock as an inheritance become the property of King Saul’s administration. This taxation became burdensome over time. This is no different today because the government collects taxes from the people. And people then pay another 10 percent tax to the church. This double taxation is unsustainable especially for people who live paycheck-to-paycheck. It is no wonder that people from different religious backgrounds are beginning to question the validity of the modern tithe system.

In all Bible verses that reference money, we never see money used as a tithe. Rather than bore you with facts about money in the Bible, I will list the other verses in the Old Testament with a short synopsis of the text so you can study them in context. Reading the entire Bible to learn how each instance of money had nothing to do with tithing is worth the effort.

1. Job 31:39 concerns not cheating workers out of their pay.

2. Job 42:11 deals with his financial loss and his friends giving him money.
3. The entire book of Job never mentions tithing because Job acts as the priest of his household in Chapter 1.
4. Job was blessed not because of tithing but because he followed the land law by not farming the land on every seventh-year as the law required in Job 31:38.
5. Job 31:16-22 points out that Job was blessed because he never cheated anyone out of their wages.
6. Job was blessed because of his acts of Zedekah/Charity toward his fellowman.
7. Psalms 15:5 mentions money only once in the entire book and it deals with those who lend money without charging interest nor accept bribes to damage innocent people.
8. Proverbs 7:20 mentions money in the context of a young man being seduced by a married woman whose husband has taken money to go on a long journey.
9. Ecclesiastes 7:12 deals with money in comparison to wisdom. The text argues that money and wisdom provide a defense but knowledge is more powerful to preserve life.
10. Ecclesiastes 10:19 deals with the idea that having money can solve problems and can take care of a lot of things in life. Yes, churches need money to sustain themselves so wouldn't it be best to just ask people to give without creating fundraising gimmicks with scripture.
11. Isaiah 43:24 talks about God's disappointment with Israel not purchasing the necessary sweet cane to make the sacrifices smell good

when burned on the alter. The priests were supposed to buy spices with the money but chose not to.

12. Isaiah 52:3 addresses the Hebrew people selling themselves into servitude but God speaks and promises them relief without paying money.
13. Isaiah 55:1-2 offers salvation as a free gift without paying money for it. There is no redemptive value or salvation linked to tithing. Those who link tithing to salvation God's protection, blessing, or His work on the cross as a free gift to the world has rejected the Savior's blood sacrifice as the lamb of God slain before the foundation of the world. He is the fulfillment of the tithe.
14. Jeremiah 32:9-10 addresses the land purchase by Jeremiah cousin's Hanameel because his family has the right of land redemption before it could be leased out to someone else. The land laws are clear in Leviticus 25: 25-30. The context of Jeremiah 32 deals with the proper way to handle paperwork for a land purchase. There is no mention that Jeremiah ever tithed money but there are records of his money transactions in other areas. Read Jeremiah 32:42-44 to see how land would be traced back to its original owners.
15. Lamentations 5:4 deals with the suffering of the Hebrew people captured by Babylonians; they had to purchase wood and water with their money in their own land. The land and its resources once possessed by the Hebrew people now belonged to other conquerors.
16. Micah 3:11 is an indictment of many ministries today. It shows how important money became in three ways: reward, hire, and prophecy. The leaders were accepting bribes, the priests were teaching Scripture for a price, and the prophets were prophesying for money.

Her heads judge for a bribe,

Her priests teach for pay,

And her prophets divine for money.

Yet they lean on the LORD, and say,

“Is not the LORD among us?

No harm can come upon us.

The Bible goes into great detail about money and interest payments and yet it never addresses how money is tithed using specific examples. The reason is, money in Israel was not an authorized tithe and neither is money authorized as a tithe in the New Covenant. That is an amazing Bible fact. All the Old Testament references to money never record a single word about how Israel tithed money. And the two Hebrew words that would indicate money as a tithe are “*maaser kesafim*,” and they never appear together in a scripture.

This chapter covered many Old Testament scriptures that reference money. I dare say, no one reading this book can prove Israel tithed money no matter how theologically slick they are with private interpretation and obfuscation. If tithe proponents are unable to show you the money, then the argument for 10 percent of your cold hard cash falls apart on the merits of context, exegesis, and hermeneutics when applied to the Scripture.

What is not taught in most tithing circles is that Israel had to tithe more than one tithe. Some theologians believe in multiple tithes and other authorities believe one tithe was collected but used in three different ways based on the sabbatical cycle. Earnest L. Martin writes:

What must be understood about tithing based on the law written by Moses is that there was only one tithe being discussed. It was one tithe being used in different ways in the various years of the sabbatical cycle. There was no so-called second or third tithe in the plan of Moses. To find a reference to those extra ‘second’ or ‘third’ tithes, one has to leave the Bible and consult the opinions of various Jewish interpreters who (after the Babylonian Captivity, when so much

previous knowledge from the Bible had been lost) became so strict that they invented a second and third tithe to show excessive ‘righteousness’ (Tobit 1:7ff; Josephus Antiquities, IV, 240). The so-called second and third tithes were devised through traditional concepts and not from heeding the biblical commands of Moses. Churches who apply such teaching today are in no way following the biblical teaching of Moses.³⁷

From another viewpoint, other Jewish and rabbinical sources do say there was more than one tithe in Israel. The point of including the following quote is to show you that history proves that tithes, firstfruits and the tenth never included money but always referenced food. Moreover, if money was tithed, it was done by rabbinical decrees and not by biblical commands. For the most pious who maintained a strict adherence to the law on tithing during the time of Tobit, here is an excerpt from the book of Tobit as evidenced in this letter.

I used to go to Jerusalem with the firstfruits and the firstlings and the tenth of the cattle and first shearing of the sheep and give them to the priest, the sons of Aaron, for the altar; and the tenth of the corn and the wine, and the oil and the pomegranates and the rest of the fruits of the sons of Levi, who ministered in Jerusalem; and the second tenth I tithed annually for six years and went and spent it each year at Jerusalem; and gave it unto the orphans and the widows and the proselytes who attached themselves to the children of Israel, I brought it and give it unto the in the third year.³⁸

Many scholars have disagreed about the third tithe in Israel and whether it was a substitute for the second tithe the historian Josephus writes about. He argues that there was in fact a third tithe and writes:

looking for answers. One author contends that the tithe was a vital factor of Israel's economy without money ever being removed from their economy. Most of all, if the tithes were money; the majority would have been concentrated in the hands of the tribe of Levi, which would have created a rich aristocratic priesthood. With all the money resting in the hand of the Levites, much less money would be available for the remainder of the population of Israel. If there is not enough money in circulation because it resides mostly with the Levite population, it could have created a recession and perhaps an economic depression in Israel. The scenario would be rich Levites with all the money and that result would have devastated the temple system in Israel and the economy God set up for them. Israel's economy would have collapsed because the tribe of Levi would own 90 percent of the wealth while leaving the rest of the population to fight over the remaining 10 percent. Money tithing would have turned the Levites into rich bankers providing credit to the other tribes to buy food for the festivals while flooding the economy with their money. Imagine the 11 tribes borrowing money from the Levites to buy certain food items to pay the tithes according to the law. It would have resulted in higher prices, less product (food items) and economic turmoil. We must understand that the tithe in Israel was also a tool to curtail heavy taxation. Tithing in Israel operated like a welfare system to aid the poor so they could meet their basic needs.³⁹ Today the government taxes us to allegedly fulfill that purpose.

The bottom line about tithing is that no pastor or bible teacher should play scriptural shell games with money because doing so means people will suffer and be unable to take care of their basic needs. God warned Israel that asking for a king like other nations would disrupt the tithing and the temple systems. It would also affect the Levites as the king would require 10

percent of their agricultural products and animals. If you find this believable, read Chapter 8 of 1st Samuel.

When Saul became king, it didn't turn out so good for Israel; the tithe system was changed irrevocably along with the manner in which Israel dealt with kings. That is why we must examine Israel's tithe practices in the next chapter. Reviewing these Scriptures proves money played a substantial role in Israel. So when people argue against the agricultural tithe, it is simply not based on fact. Israel used money to support the temple and it was totally separate from the tithe. If the church wants money to support building upkeep, the Old Testament could provide justification. An example of an annual temple tax is the day of atonement half-shekel that was paid by every male over twenty years old for service of the tabernacle in Exodus 30:12-16. Today, however, churches would have a hard time trying to implement this process because believers no longer need to pay atonement money, as Yeshua (Jesus) paid it all on the cross for us by sacrificing his life.

There is not a single reference in the Word where God instructs the Hebrew people to cough up an ongoing money tithe. Shekels, gold, silver or any form of currency was not tithed throughout Israel's recorded biblical history. When the tithe changed to money it was a willful violation of Scripture to extend tithing to include money and all forms of income with the mandate of secular religious laws written by religious councils. They had to do this because they needed money to support bishops, amass wealth and build mega cathedrals of worship, which required huge sums of money to maintain.

The money tithe system gained a psychological footing because during those historic times, the masses could not read and people depended on priests to interpret the Bible for them. As methods were employed to convince people to suspend common sense to embrace ignorance, the evolution of money tithing grew and eventually replaced the food tithe. The

phrase “to make laws, which would insure the proper and permanent support of the clergy” proves the mighty Holy Roman Catholic Church created extra-biblical man-made laws for the permanent support of clergy and future churches. These laws were not from the Bible, and over the centuries, a systematic campaign eliminated the food tithe altogether and replaced it with money. How do we know? The Catholic Church is the richest organization in the world. All one has to do is travel to Rome or other parts of the world to see the huge Catholic cathedrals, some which now stand empty or are nothing but museums and monuments of history. When the Catholic Church created the monetary tithe by adding to the Word of God, they enacted a process that ensured money would remain the permanent source of income for churches across generations. The process involved using Scriptures out of context to justify the change. The church backed up and enforced their teachings with church decrees, threats of hell fire, and curses from God for not paying tithes. This ensured money would never stop flowing into its coffers. Fear induced tithing is much more profitable than freewill giving. Since the Catholic Church changed the way it thought religious institutions should be financed, most Christians today accept the Catholic Church’s teaching about the tithe instead of the Bible’s authentic interpretation on tithes.

God never gave the church permission to change what He required as a tithe. If you read Acts 8:20-21, you cannot buy God’s power or blessings by paying money to Him as the sorcerer did with Peter. No matter how much the money is needed to support ministry, the church cannot commute the biblical tithe to money. It is better for clergy to ask the congregation to help pay the bills and support ministry cost because God’s Word teaches us to ask and it shall be given. Then people will have no problem giving when they see a genuine need. Most congregants have no problem giving to their respective places of worship when they know things are done decently without hidden agendas. Because of the way the

tax code is written for non-profits including churches, it can breed greed and money mismanagement. Churches do not have to pay taxes, so the word tithe should not be a part of our language when raising an offering because tithes are food. A fifth, sixth, ninth or tenth of anyone's income is not a real tithe but should be called tax return charitable giving for IRS purposes or a modern day temple tax, dues or building fund.

Planting Seed vs. Planting Money

This chapter showed you the differences between money and the tithe. But before leaving this chapter, I want to address this modern day notion of planting money as a seed into a ministry in return for blessings. Notice that Joseph gave the people real seeds to plant new crop. To justify money tithing, many people connect money to seed as something you can plant like physical seed to get a material harvest. It is a misguided doctrinal teaching that money represents a seed you plant into people and ministries to receive a financial harvest. Requests for fifty-dollar seeds, hundred-dollar seeds or thousand dollar seeds are heralded from pulpits with promises of great blessings. However, unbeknownst to many who don't know the context of Scripture, money seeds placed in the offering plate have nothing to do with the Bible and that is a sad commentary on the biblical knowledge people possess. The reality is, people are being pickpocketed spiritually and financially by the untruth of the Word. Seed money teachings are foreign to the Scriptures and to the mind of God; they are an elaborate financial hoax. Spiritualizing seed in the Bible into money is hijacking Scripture for personal gain.

The context of seed in the Old Testament has nothing to do with money. If you look at the Hebrew word for seed, it is Strong's #2233. The word seed in Hebrew is "*zera*."⁴⁰ When the Bible speaks of seeds, there are

only three ways to interpret the word and none of them involve money. The three uses of seed in the Bible deals with agricultural products, physiological matters and figurative aspects relating to descendants or genealogy of a people. The Hebrew word “*zera*” speaks first to the farmer who casts seeds into the ground to produce an agricultural harvest. Seed can be the product itself that produces seeds. The second instance of seed deals with the physiological matters. When the context of seed is physiological in the Bible, it is speaking about a man’s semen or sperm dealing with copulation or emission of semen being planted in a woman’s womb to produce offspring. The third place seed is used in the Bible figuratively deals with descendants or genealogy of a people. There are many nuances of the word “*zera*” in the Bible. From an agricultural perspective, “*zera*” can be seen in Genesis 47:19, 24, Leviticus 27:16, 30 just to name a few. Most instances of seed are references to grain or edible seeds. The physiological aspects of “*zera*” (sperm or semen) can be seen in Leviticus 15:16, 32, Leviticus 22:4 and Genesis 38:8-9. The figurative use of seed relating to descendants or offspring is seen in Genesis 13:16 and 46:6. Undertaking a word study of seed will not uncover anything close to planting seed in the ground of a ministry as money. This may sound awkward and crass but the next time someone asks you to sow a seed into the ministry or into a preacher, you have three basic options. You can sow some apples, oranges or grain from an agricultural perspective. From the physiological perspective, seed represents a man’s semen. So would a man sow his sperm as a gift to the ministry or into another man? I’m being facetious here, but it proves that you cannot use figures of speech to teach biblical doctrines. Or perhaps you can sow one of your descendants - children or grandchildren - into the ministry or to the preacher as a seed. As you can see, when proper word study is not undertaken, some biblical teachings, such as sowing seed as money into a ministry, appear absurd. I recommend people study the word seed as it appears in the Bible before you hand over money claiming it’s a seed.

You will walk away amazed by the tithing beliefs people subscribe to, and when they defend their pro-tithe position, it will be evident that they never undertook the necessary steps to research the truth about planting seed or money. Keep reading so you can learn what the tithe is in Israel.