

Tithing

Fact or Fiction?

by Michael H. Exton

How about it? Though many *churches* today teach tithing, what does the *Bible* teach? Does God indeed command us to give 10% of our income to the church? What do you think—is tithing fact or fiction?

Copyright © 2009 by Michael H. Exton
All Rights Reserved
Printed in the USA

Mike Exton
P.O. Box 144
San Lorenzo, CA 94580 - 0144

Unless otherwise noted all Scripture quotations
are from the New King James Version
(© 1994, Thomas Nelson, Inc., Publishers)

Please visit our website at:
www.TheBibleComesAlive.com

Table of Contents

Chapter One

What Does The Bible Teach? 1

Chapter Two

My Own Personal Experience 3

Chapter Three

Third Tithe 5

Chapter Four

First Tithe 11

Chapter Five

Second Tithe 21

Chapter Six

The Conclusion 28

Future Booklets

The following titles are books in the planning stage—that God willing, will be coming out in the not too distant future.

The USA & Britain in Prophecy!

The Coming Hitler!

The Final Seven Years in Prophecy!

America Will Soon Be Destroyed! Unless...

Will Christ Return Soon?

The Beast is Rising!

The Fall of America & the Rise of the Antichrist!

The Shocking History of Rome—Its Church & Its Empire!

666!

The Rapture—Truth or Fantasy?

God's Biblical Calendar

Christmas & Easter—Biblical or Pagan?

Saturday or Sunday—What Does God Say?

The Middle East in Prophecy

What Does The Bible Teach?

Many churches today teach tithing—that is—they teach that members of their church are required by God to give 10% of their income to their church. And some churches even teach two tithes (20% of one's income), while still others teach three tithes (30% of one's income). And not only that—but some of these churches even go so far as to teach that the tithes must come from one's gross income (and not net income). And then there are special holy day offerings and “generous freewill offerings above and beyond regular tithes and offerings.” And let's not forget “tithe of the tithe” and “excess second tithe.” Is this what God had in mind when He said, “Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,” says the Lord of hosts, “If I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it (Malachi 3:10)”?

How about it? Though many *churches* today teach tithing, what does the *Bible* teach? Does God indeed command us to give 10% of our income to the church? And how about two tithes and even three tithes—are these also commanded in the pages of your Bible? And if we should tithe, should we tithe from our gross income or from our net income? What exactly does the *Bible* teach?

Let's now find out what the *Bible* has to say about tithing—and *not* what churches say, or men say—but let's find out *exactly* what the Bible *really* says. Are you ready? If so, please get out your Bible, and please turn to every Scripture that is mentioned in this booklet. And please make sure that I explain each Scripture properly, that is—according to its context—in the way that God intended for that particular Scripture to be understood. Are you ready? Let's get started....

My Own Personal Experience

First of all, let me start off by giving you some background information concerning my own personal experience with tithing. I came into a church in my 20's that taught three tithes. The first tithe (10% of one's income) was paid each year to the church. The second tithe (an additional 10% of one's income) was used each year for holy day expenses (festival celebrations). And a third tithe (an additional 10% of one's income) was paid to the church every third year for the "needy" in the church.

So each year the members of this church were expected to set aside 20% of their income for the church and church related activities, and then 30% every third year. And we were told that God expected these three tithes to come from our gross income (and not our net income). For example, if a church member was making \$3,000 per month before taxes (gross pay), but only taking home \$2,000 per month after taxes (net pay), then he or she was expected to set aside \$300 (10% of \$3,000) for the first tithe and an additional \$300 for the second tithe (which amounted to 30% of one's *net* income—\$600 out of \$2,000), thus leaving them with \$1,400 each month to live off of (that is if you don't include holy day offerings and other "generous freewill offerings above and beyond all regular tithes and offerings"). Except of course every three years church members were expected to pay a third tithe—an additional 10% of their income, thus

leaving them with \$1,100 each month during these particular years. That's a whopping 45% (\$900 out of \$2,000) of one's net income went to the church and holy day celebrations! And let's not forget about holy day offerings and other "generous freewill offerings above and beyond all regular tithes and offerings." Once you included these offerings you were looking at about 50% (if not more) of one's net income being spent on the church and church related activities!

And how about the really wealthy members in the church who were living in countries where the income tax rates for the very wealthy went as high as 70% (or even higher)? Imagine making one million dollars a year in gross pay. This would give you \$300,000 a year in net pay (in countries where the tax rate was 70%). Then after you give 10% of your gross income (that's \$100,000) to your church in first tithe, set aside another 10% for church festival celebrations, and give yet another \$100,000 in third tithe, you would break even. That's right—you wouldn't even make a penny (even though you grossed a million dollars that year)! And of course you were still expected to make holy day offerings and other "generous freewill offerings above and beyond all regular tithes and offerings." But fortunately for this individual this scenario would only occur once every three years (since third tithe is only paid every three years). Then again, in countries where the income tax is as high as 80% for the very wealthy, such an individual would be in the red every single year (instead of just once every three years)!

But as a law-abiding member of my new found church I dutifully paid all of these tithes and offerings each year. But did God *really* require me to pay all of these tithes and offerings? Was my church's teaching in this matter *really* Biblical? Or was it extra-Biblical and therefore wrong?

Third Tithe

Only a few years went by in this church when I soon noticed something peculiar about its teaching concerning the third tithe year. This particular tithe we were told was commanded by God to pay for the “needy” in the church—that is—the poor in the church. But I soon discovered that in the Bible—in the New Testament that is—that there were many Scriptures that discussed the poor people in the church. And yet I noticed that in *every single one* of these Scriptures that mentioned the needy in the Church that *never once* was it ever stated that the members were expected to give 10% of their wages every three years in order to help support them. Let me repeat that—NEVER ONCE in the *entire* New Testament is it ever stated that Christians are to give 10% of their income every three years in order to help the less fortunate in the church! That’s right—*not one single Scripture in the entire New Testament!*

So what exactly does the Bible say—were the Christians to just allow the poor in the church to suffer? No, they were indeed expected to help the less fortunate in the church. But how—in a third tithe—was this the prescription given? Not even close! The Christians in the New Testament helped support their fellow Christians by giving freely from their heart. In other words, Christians donated whatever they wanted and whatever they could afford in order to help the less fortunate in the church. And did they ever! Many even sold many of their possessions in order to help the poor in the church. But please notice! They were *never* told to support the needy

through a third tithe (or through any specified amount or rate of money). On the contrary—in every single instance they were told to support the poor by giving what they were able—by giving what they had determined in their own heart. Here is the proof.

Acts 11:27-30—And in these days prophets came from Jerusalem to Antioch. Then one of them, named Agabus, stood up and showed by the spirit that there was going to be a great famine throughout all the world, which also happened in the days of Claudius Caesar. *Then the disciples, each according to his ability, determined to send relief to the brethren dwelling in Judea.* This they also did, and sent it to the elders by the hands of Barnabas and Saul.

Romans 15:25-26—But now I am going to Jerusalem to minister to the saints. For it pleased those from Macedonia and Achaia to make a certain *contribution for the poor* among the saints who are in Jerusalem.

1 Corinthians 16:1-3—Now concerning the *collection* for the saints, as I have given orders to the churches of Galatia, so you must do also. On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come. And when I come, whomever you approve by your letters I will send to bear your *gift* to Jerusalem.

2 Corinthians 8:1-15 (NLT)—Now I want you to know, dear brothers and sisters, what God in his kindness has done through the churches in Macedonia. They are being tested by many troubles, and they are very poor. But they are also filled with abundant joy, which has overflowed in rich generosity. For I can testify that they gave not only what they

could afford, but far more. And they did it of their own *free will*. They begged us again and again for the privilege of sharing in the *gift* for the believers in Jerusalem. They even did more than we had hoped, for their first action was to give themselves to the Lord and to us, just as God wanted them to do. So we have urged Titus, who encouraged your giving in the first place, to return to you and encourage you to finish this ministry of giving. Since you excel in so many ways—in your faith, your gifted speakers, your knowledge, your enthusiasm, and your love from us—I want you to excel also in this gracious act of giving. I am not commanding you to do this. But I am testing how genuine your love is by comparing it with the eagerness of the other churches. You know the generous grace of our Lord Jesus Christ. Though he was rich, yet for your sakes he became poor, so that by his poverty he could make you rich. Here is my advice: It would be good for you to finish what you started a year ago. Last year you were the first who wanted to give, and you were the first to begin doing it. Now you should finish what you started. Let the eagerness you showed in the beginning be matched now by your giving. Give in proportion to what you have. *Whatever you give is acceptable if you give it eagerly. And give according to what you have, not what you don't have.* Of course, I don't mean your giving should make life easy for others and hard for yourselves. I only mean that there should be some equality. Right now you have plenty and can help those in need. Later, they will have plenty and can share with you when you need it....

2 Corinthians 9:1-5 (NLT)—I really don't need to write to you about this ministry of giving for the believers in Jerusalem. For I know how eager you are to help, and I have been boasting to the churches in Macedonia that you in Greece were ready to send an *offering* a year ago. In fact, it

was your enthusiasm that stirred up many of the Macedonian believers to begin giving. But I am sending these brothers to be sure you really are ready, as I have been telling them, and that your money is all collected. I don't want to be wrong in my boasting about you. We would be embarrassed—not to mention your own embarrassment—if some Macedonian believers came with me and found that you weren't ready after all I had told them! So I thought I should send these brothers ahead of me to make sure the *gift* you promised is ready. But I want it to be a *willing gift*, not one given grudgingly.

2 Corinthians 9:7 (NLT)—*You must each decide in your heart how much to give.* And don't give reluctantly or in response to pressure. "For God loves a person who gives cheerfully."

2 Corinthians 9:9 (NLT)—As the Scriptures say, "They share freely and give generously to the poor. Their good deeds will be remembered forever."

Please notice that in all these Scriptures not a single mention is made of tithing in order to help the poor in the church. Nor will you ever find such a verse in the entire New Testament—for such a Scripture does NOT exist! Instead of paying a tithe to help support the needy in the church, Christians freely gave out of their heart and out of their means, in order to assist their fellow Christians. And *never once* did they pay a tithe in order to assist the poor!

In the Bible, Christians help the poor through freewill contributions 100% of the time, and 0% of the time through a third tithe fund. And yet there are churches today that teach the exact opposite! So why do they teach contrary to the New

Testament? Where do such teachings come from?

This false teaching about Christians being required by God to pay a third tithe every three years to help the poor in the church actually stems from a verse in the Old Testament that reads: “At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied...” (Deuteronomy 14:28-29). So it is that in the Old Testament the Israelites were instructed to contribute 10% of their produce every third year in order to assist the needy.

But just because the Israelites in the Old Testament were instructed to help their fellow Israelites through a tithe does NOT mean that Christians are required to help their fellow Christians through a tithe. On the contrary, the New Testament makes it abundantly clear that Christians are to support the poor in the church through freewill offerings (and NOT through third year tithing).

Just because something was a requirement for the nation of Israel in Old Testament times does NOT mean it is also a requirement for New Testament Christians. Though some things do apply (such as the keeping of the ten commandments), there are many things that do NOT apply (such as physical circumcision for males—1 Corinthians 7:18-19, animal sacrifices—Hebrews 10:1-18, and so on.). I could see if the New Testament was silent on the subject how some people might think that Christians ought to tithe in order to help the poor in the church, but the New Testament is *not* silent at all on this subject. On the contrary, the New Testa-

ment speaks **LOUD AND CLEAR** on this subject. And it **ALWAYS** gives the same answer—over and over and over again—that Christians ought to help the poor in the church through freewill contributions! And *never once* does it mention that the poor in the church are to be assisted through a tithing fund!

First Tithe

Now that we've disproven the teaching of a third tithe (to assist the poor in the church) that some Christian churches teach, I'd next like to draw your attention to the most common tithe of all—*first* tithe. Most churches do not call this particular tithe "*first* tithe" since most churches do not teach that there are three tithes or even two tithes, but simply one tithe. This is the tithe that Christians give to their church that normally pays for ministerial salaries and other church related expenses.

So what does the New Testament say about this particular tithe? Are Christians *really* instructed to give 10% of their salary to their church in order to help support the ministry? Let's see what the *Bible* says.

1 Corinthians 9:14—...the Lord has commanded that those who preach the gospel should live from the gospel.

1 Timothy 5:17-18—Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and "The laborer is worthy of his wages."

Matthew 10:5, 9-10—These twelve Jesus sent out and commanded them saying..."Provide neither gold nor silver nor copper in your money belts, nor bag for your journey...for a worker is worthy of his food."

Mark 6:7-8—And He called the twelve to Himself, and began to send them out two by two...He commanded them to take nothing for the journey except a staff—no bag, no bread, no copper in their money belts...

Luke 10:1-8—After these things the Lord appointed seventy others also, and sent them two by two before His face into every city and place where He Himself was about to go. Then He said to them...“Carry neither money bag, knapsack, nor sandals...But whatever house you enter, first say, ‘Peace to this house,’...And remain in the same house, *eating and drinking such things as they give*, for the laborer is worthy of his wages....Whatever city you enter, and they receive you, *eat such things as are set before you.*”

Galatians 6:6—Let him who is taught the word *share* in all good things with him who teaches.

Philippians 4:10-18 (NLT)—How I praise the Lord that you are concerned about me again. I know you have always been concerned for me...Even so, you have done well to *share* with me in my present difficulty. As you know, you Philippians were the only ones who gave me financial help when I first brought you the Good News and then traveled on from Macedonia. No other church did this. Even when I was in Thessalonica you sent help more than once. I don’t say this because I want a *gift* from you. Rather, I want you to receive a reward for your kindness. At the moment I have all I need—and more! I am generously supplied with the *gifts* you sent me with Epaphroditus. They are a sweet smelling sacrifice that is acceptable and pleasing to God....

2 Corinthians 11:7-9 (NLT)—Was I wrong when I humbled myself and honored you by preaching God’s Good

News to you without expecting anything in return? I “robbed” other churches by accepting their *contributions* so I could serve you at no cost. And when I was with you and didn’t have enough to live on, I did not become a financial burden to anyone. For the brothers who came from Macedonia brought me all that I needed. I have never been a burden to you, and I never will be.

1 Corinthians 9:1-18 (NLT)—Am I not as free as anyone else? Am I not an apostle? Haven’t I seen Jesus our Lord with my own eyes? Isn’t it because of my work that you belong to the Lord? Even if others think I am not an apostle, I certainly am to you. You yourselves are proof that I am the Lord’s apostle. This is my answer to those who question my authority. Don’t we have the right to live in your homes and *share* your meals? Don’t we have the right to bring a Christian wife with us as the other apostles and the Lord’s brothers do, and as Peter does? Or is it only Barnabas and I who have to work to support ourselves? What soldier has to pay his own expenses? What farmer plants a vineyard and doesn’t have the right to eat some of its fruit? What shepherd cares for a flock of sheep and isn’t allowed to drink some of the milk? Am I expressing merely a human opinion, or does the law say the same thing? For the law of Moses says, “You must not muzzle an ox to keep it from eating as it treads out the grain.” Was God thinking only about oxen when he said this? Wasn’t he actually speaking to us? Yes, it was written for us, so that the one who plows and the one who threshes the grain might both expect a share of the harvest. Since we have planted spiritual seed among you, aren’t we entitled to a harvest of physical food and drink? If you support others who preach to you, shouldn’t we have an even greater right to be supported? But we have never used this right. We would rather put up with anything than be an obstacle to the

Good News about Christ. Don't you realize that those who work in the temple get their meals from the offerings brought to the temple? And those who serve at the altar get a share of the sacrificial offerings. In the same way, the Lord ordered that those who preach the Good News should be supported by those who benefit from it. Yet I have never used any of these rights. And I am not writing this to suggest that I want to start now. In fact, I would rather die than lose my right to boast about preaching without charge. Yet preaching the Good News is not something I can boast about. I am compelled by God to do it. How terrible for me if I didn't preach the Good News! If I were doing this on my own initiative, I would deserve payment. But I have no choice, for God has given me this sacred trust. What then is my pay? It is the opportunity to preach the Good News without charging anyone. That's why I never demand my rights when I preach the Good News.

2 Corinthians 12:14-15 (NLT)—Now I am coming to you for the third time, and I will not be a burden to you. I don't want what you have—I want you. After all, children don't provide for their parents. Rather, parents provide for their children. I will gladly spend myself and all I have for you, even though it seems that the more I love you, the less you love me.

So what can we learn from the above quoted Scriptures? Well, for one thing, we learn that Christians should help support the ministry (that is—if they can find someone who is teaching them the truth—unfortunately this is not always easy to do). Secondly, we learn that Christians are to help the ministry through tithing, right? Well, not quite! If you examine the above quoted Scriptures carefully you will quickly notice that NOT one single time is tithing ever men-

tioned as the means used to support the ministry. Did you catch that? *Not one single time is tithing ever mentioned as a means to help support the ministry!* NOT ONCE! Instead, what is shown time and time again, is that the ministers (that is—those who are truly teaching the truth of God) are supported by freewill offerings from the believers. Just as Christians are expected to help the poor in the church through freewill offerings, Christians are also expected to help support the servants of Jesus Christ through freewill offerings—and NOT through tithing!!

So why do some churches teach that Christians are to support the ministry through tithing when the New Testament *clearly* shows that Christians are to support the ministry through freewill offerings? Well, once again, it goes back to the Old Testament. In the Old Testament the Israelites were expected to help support the Levites (which included the priests) through tithing. But once again, just because the Israelites were expected to support the priests through tithes does NOT mean that Christians are to support ministers through tithes. And once again, if the New Testament was silent on the subject I could understand why someone might think this. But the New Testament is NOT silent on how the ministers are to be supported! On the contrary, the New Testament discusses the subject many times, and it is *crystal-clear* on what should be done! And in every case the answer is ALWAYS the same—that the ministry is to be supported through freewill offerings—and NOT through tithes!

As I mentioned earlier, not everything in the Old Testament is applicable to the New Testament. There are many things in the Old Testament that no longer apply, and tithing (like animal sacrifices and circumcision) is one of those things that no longer apply. If God wanted Christians to tithe

in order to help support the ministry then He would have surely mentioned it in the New Testament. But He never does! Instead God shows over and over and over again that He expects the ministry to be supported through the freewill offerings of Christians. Otherwise, the apostle Paul, in his letter to the Corinthians in 1st Corinthians 9 (as well as in his letter to Timothy in 1st Timothy 5) would have surely mentioned tithing, but he NEVER does!

In his letter to the Corinthians Paul explains to them that Christians ought to help support the ministry. And then he quotes a verse in the Old Testament to prove his point. But did you notice that the Scripture that he quotes to back up his claim that Christians ought to support the ministry has *nothing at all to do with tithing!* If God wanted Christians to support the ministry through tithing then this would have been the perfect time for Paul to quote an Old Testament Scripture concerning tithing—but Paul does NO such thing! Instead he quotes Deuteronomy 25:4 that reads: “You must not muzzle an ox while it treads out the grain.” This is the Scripture that he uses to prove that Christians ought to help support the ministry. And yet this verse has nothing at all to do with tithing (unless you think the oxen were being tithed to that is!). Why would Paul resort to using this particular Scripture when he could have very easily just quoted a Scripture from the Old Testament concerning tithing? Yes, why indeed? Because Paul knew that tithing to the Levites in the Old Testament had *nothing at all* to do with supporting the ministers in the New Testament—that’s why! And yet there are many ministers today who apparently think that they know the Bible a whole lot better than the apostle Paul—because they will often quote an Old Testament Scripture concerning tithing when they talk about Christians supporting the ministry. And yet the apostle Paul never did so. Why

is that? Is it because they understand the Bible a whole lot better than the apostle Paul? I don't think so! On the contrary, it is Paul who understands the Bible a whole lot better than them (and it was he in fact who wrote much of the New Testament)! And he shows that the ministry is to be supported by freewill offerings (and *never once* mentions tithing)! Who do you think is more inspired by God—the minister today who preaches that Christians ought to support him through the paying of tithes—or the apostle Paul who *plainly* taught that Christians are to support a *true* servant of God through freewill *contributions*? Well, I think you know the answer to that question!

Now, you might be asking yourself, “But aren't there any Scriptures in the New Testament that mention tithing?” Yes, there are. So let's go to them now.

Matthew 23:23—Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.

Now I have heard ministers use this Scripture in the book of Matthew to support their claim that Christians are to tithe today. But does this Scripture REALLY support such a claim? *No way!* Jesus Christ wasn't even crucified yet, so of course the Jews of His day should have been tithing—just like they should have been circumcising their male babies and performing animal sacrifices. So does that mean Christians are required to circumcise their children today and perform animal sacrifices just like the Jews were required to do at the time of Christ? OF COURSE NOT! Why? Because all three of these things were required by the law of

the Old Testament and all three were still in full force (since Christ wasn't crucified yet)! It wasn't until AFTER Jesus was crucified that these things were no longer required. Since Jesus hadn't been crucified yet He could have just as easily said, "Woe to you, scribes and Pharisees, hypocrites! For you circumcise every male child that is born (or you perform every animal sacrifice that is required), and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone." And yet this would NOT have made these things obligatory to Christians today! Not in the least! Likewise, neither does Matthew 23:23 make tithing obligatory to Christians today! Not in the least!!

Other Scriptures in the New Testament that mention tithing can be found in the seventh chapter of the book of Hebrews. Starting in Hebrews 6:20 it is mentioned that Jesus has "become High Priest forever according to the order of Melchizedek." Then in the first several verses of Hebrews 7 it compares the priestly order of Melchizedek to the Levitical priesthood that was established in the Old Testament through the descendants of Levi (who was one of the twelve sons of Jacob—the grandson of Abraham). It goes on to point out that even though the Israelites paid tithes to the Levitical priesthood—that the Melchizedek priesthood is superior—since Abraham paid tithes to Melchizedek. And since the sons of Levi are descendants of Abraham they in effect paid tithes to Melchizedek as well—since Levi was still in the loins of Abraham when Abraham paid tithes to Melchizedek. The whole reason that tithing is even mentioned in this section of Hebrews is just to prove that the Melchizedek priesthood is superior to the Levitical priesthood.

Then in Hebrews 7:11-12 it describes how the priesthood has now been changed from the Levitical priesthood back to the priesthood of Melchizedek—as Jesus has “become High Priest forever according to the order of Melchizedek.” But here is where a few people completely jump off track. Verse 12 states: “For the priesthood being changed [from Levi’s descendants to that of Jesus Christ], of necessity there is also a *change of the law*.” So what law needs to be changed in order for the priesthood to no longer pass through the descendants of Levi (since Jesus was NOT a descendant of Levi but was instead a descendant of Levi’s brother—Judah)? Well, the law in the Old Testament that states that only descendants of Levi can be priests—of course! And by what Biblical authority can this law be changed? By the Scripture in Psalms 110:4 that states: “The LORD has sworn and will not relent, ‘You are a priest forever according to the order of Melchizedek.’”

As stated above, this Scripture in Hebrews 7:12 is where some people completely jump off track. They quickly jump to the conclusion that the law that was changed must have been the law of tithing—that instead of tithing to the Levitical priesthood—that Christians are now to tithe to Christian ministers. *But where in the world does it state that?* The law mentioned that was changed had NOTHING at all to do with tithing—but if it did—it would be that tithing was ABOLISHED (and NOT that the recipient of the tithe was changed). Otherwise it would totally contradict what the apostle Paul stated again and again and again—that the Christian ministry is to be supported through freewill offerings (and NOT through tithes)!

So why do some ministers jump to such a false conclusion concerning Hebrews 7:12 when this Scripture is obvi-

ously NOT referring to tithing at all? Because they want our money of course! And they realize that if they can't somehow get this Scripture to say what they want it to say, then they have absolutely no basis for claiming our tithes today—since there is NOT a single Scripture in the entire Bible that says that the Christian ministry is to be supported through tithing. On the contrary, the Bible makes it very clear that the ministry is to be supported through freewill offerings. But if they can somehow, some way, make this Scripture say that the tithe has been changed from the Levitical priesthood to Christian ministers then they feel they have a basis for claiming tithes from Christians today. *But such a claim is totally erroneous—since this Scripture says no such thing!* And IF this Scripture did make such a claim—it would be completely *contradictory* to ALL the other Scriptures that state that the ministers are to be supported through the freewill offerings of Christians. If you read Hebrews 7:12 in its full *contest* (from Hebrews 6:19 through Hebrews 10:18) you will certainly see that this is the case—that this verse has nothing at all to do with tithing.

Therefore, Christians are NOT to support the ministry through tithing today—but instead—Christians are to support *true* ministers of God (that is—those who teach the *truth* of the Bible) through freewill contributions. At least—that is what your *Bible* says!

Second Tithe

So how about second tithe? If Christians are not obligated to pay a first tithe to support the ministry or a third tithe to support the poor in the church, are Christians required to spend a tenth of their income on Church festivals—often called second tithe—as some Christian ministers teach today?

Well, this particular tithe (second tithe) is the hardest tithe of all to prove one way or the other. Why? Because unlike support for the ministry, and unlike support for the poor, the New Testament is silent on this particular tithe. While the New Testament speaks loud and clear on how the ministry of Jesus Christ is to be supported (through freewill offerings), and how the poor in the church are to be supported (also through freewill offerings), the New Testament is quiet concerning how Christians are to pay for church festivals (which is what second tithe is used for). Therefore it's much harder to know God's will on this particular subject. So let's first see how this tithe was used in the Old Testament, and then maybe after we do that we will be able to understand what God's will is for Christians today concerning second tithe—the festival tithe.

In the Old Testament the Israelites were commanded by God to observe several religious festivals: Passover & Days of Unleavened Bread, Feast of Weeks (called Pentecost in the New Testament), Day of Trumpets (called Rosh Hashanah by the Jews today), Day of Atonement (called Yom

Kippur by the Jews today), and the Feast of Tabernacles (including the “Last Great Day”). In the Old Testament the Israelites were instructed to save a tithe each year and then to take this tithe with them to celebrate these annual festivals. But a tithe of what—of one’s *income*—right?

Deuteronomy 14:22-26—You shall truly tithe all the increase of your *grain* that the field produces year by year. And you shall eat before the Lord your God, in the place where He chooses to make His name abide, the tithe of your *grain* and your new *wine* and your *oil*...But if the journey [to the festival] is too long for you, so that you are not able to carry the tithe...then you shall exchange it for money, take the money in your hand, and go to the place which the Lord your God chooses. And you shall spend that money for whatever your heart desires...you shall eat there before the Lord your God, and you shall rejoice, you and your household.

The above quoted Scriptures are the ones that ministers use today to supposedly prove that we are to save a tithe of our *income* and then use this money for church festivals. But if you examine the Scriptures carefully you will notice that the tithe that the Israelites were to use for religious festivals was a tithe of “*grain, new wine, and oil.*” So a tithe was indeed to be used for God’s festivals. But please notice—God did NOT say a tithe of your “income,” or a tithe of your “money,” or a tithe of your “gold” or “silver.” Neither did God even say a tithe of all your crops or a tithe of your farm animals. Instead God gets *very specific* concerning this particular tithe and only commands a tithe of three exact things: *grain, new wine, and oil!* No other produce is mentioned! No animals of any kind! No monetary income whatsoever! No fruits, no vegetables, no nuts, no seeds, no cattle, no goats, no sheep, no money! Just a tithe of the *grain, new*

wine, and oil! (But besides a *tithe* of these three things they were also to take with them the *firstborn* of their herds and flocks—Deuteronomy 14:23, as well as offerings—Deuteronomy 12:5-7 & 12:17-18). So IF this particular *tithe* is obligatory on Christians today, then it only pertains to those Christians who produce either grain, wine, or oil! That's it! At least that's what your *Bible* says!

Now if you examine the Scriptures in the Old Testament (Deuteronomy 14:28-29 and 26:12) concerning the tithe that was saved up every three years for the “needy” (called “*third tithe*” by some today), you will notice that this tithe was a tithe of the “*produce*.” In other words, this tithe included ten percent of their entire harvest—fruits, vegetables, nuts, seeds, etc.—everything that was produced by the land (except probably the grain, new wine, and oil since a tithe of these three things were to be taken to the festivals). Also, please notice, that this tithe—just like the second tithe that was used for the festivals—did NOT include a tithe of any animals. Nor did it include a tithe of any money, gold, or silver. It only included a tithe of the “*produce*.”

Deuteronomy 14:28-29—At the end of every third year you shall bring out the tithe of your PRODUCE of that year and store it up within your gates. And the Levite...and the stranger and the fatherless and the widow...may come and eat and be satisfied...

Furthermore, if you examine Deuteronomy 26:12, you will notice that this particular year (the one that occurred every three years) is called “*the year of tithing*.” So why was every third year called “*the year of tithing*” if the Israelites were tithing every year? Because the Israelites apparently did NOT tithe of their entire harvest every year—but only once

every three years! That is why this particular year (the one that occurred every three years) was called “*the year of tithing*”—because this was the ONLY year in which the Israelites tithed of ALL their crops!

Now perhaps some of you are thinking: “But wait a minute. How about the first tithe? Weren’t the Israelites to tithe of their entire harvest in the first tithe (the tithe that went to the Levites) every year?” Apparently not! Otherwise why would only the third year be called “*the year of tithing?*” If the Israelites were to tithe of the entire harvest to the Levites each year, then every year should have been called the year of tithing—but it wasn’t. So what exactly was the tithe that went to the Levites each year? Well, if you examine Numbers 18:21-32 very carefully you will notice that this tithe probably consisted of just farm animals (cattle, sheep, goats, etc.)! Why do I say this? Well, for one thing, verse 21 states that ALL the tithes in Israel belong to the Levites. And yet this can’t possibly mean the tithe of the *grain, new wine, and oil*—since the tithe of these three things did NOT belong to the Levites (since the tithe of these three products were taken to the festivals and enjoyed by the Israelites there). Nor can verse 21 possibly include the tithe of the produce that occurred every third year—since this tithe not only went to the Levite but also went to the “stranger, fatherless, and widow.” So when Numbers 18:21 states that ALL the tithes belong to the Levites it apparently must mean all the ANIMAL tithes (see Leviticus 27:32) of cattle, goats, sheep, etc. belong to the Levites. Otherwise this verse would contradict all the other Scriptures concerning the *tithe of the grain, new wine, and oil* that was brought to the festivals each year, and the *tithe of the produce every third year* that went to the needy.

Furthermore, if you read all the other verses in Num-

bers 18:21-32 that describe the tithe that went to the Levites (first tithe) you will notice that the tithe that is being described in these verses almost surely is that of *animals only*—as it is referred to as a *heave offering* and the word *fat* (see the margin of verse 29) is used—words usually associated only with animals! Plus this particular tithe was to be “reckoned *as though it were* the grain of the threshing floor [because this tithe did not include grain] and *as* the fullness of the winepress” [because it did not include wine].

Also, if the Levites were to receive tithes of everything (animals and all crops) every year, then why would God tell the Israelites to share the tithe of the grain, new wine, and oil (that the Israelites were to take to the festivals each year) with the Levites? If the Levites were already receiving a tithe of these things they would have no need to receive even more! Plus, the tithe of the produce that went to the needy every third year also included the Levites! Once again, if the Levites were receiving tithes of both animals and crops every year then they would have no need to receive this tithe—which was intended for those who didn’t have much (the strangers, widows, and fatherless). And yet the Levites were also included in this particular tithe!

This is *probably* how the tithes were *originally* supposed to be distributed in ancient Israel. Each year the Levites were to receive the tithes of the animals from the other Israelites. And each year the Israelites were to tithe of their grain, new wine, and oil (and take these to the festivals and share them with the Levites). And then every third year the Israelites were to tithe of everything else (all the other produce of the land: fruits, vegetables, nuts, seeds, etc.) and give it to the needy (the strangers, widows, fatherless, and Levites). But besides the tithes, the Israelites were also to take the first-

born males of their herds and flocks to the festivals. And they were to also give the firstborn females of their herds and flocks to the priests as well as the firstfruits of all their produce.

So what exactly did the Levites and priests receive? Each year they received 10% of the animals as well as all the firstborn female animals. They also received the firstfruits of the crops. Then they received some of the grain, new wine, oil, and firstborn male animals that the Israelites brought to the festivals each year (as the Israelites were told to share these things with the Levites). Besides these things they also received many different types of offerings. And then every three years they received some of the produce that was given to the needy.

Now it seems like the Levites were given a lot more animals than produce. Why? Probably because they had enough land to have a nice garden but not enough land to raise many animals. Therefore it was much more important for them to receive animals than it was to receive crops that they could have just as easily grown themselves.

Now back to second tithe. Are Christians really commanded to save a tithe of their income to spend on church festivals each year? *Of course not!* If first tithe and third tithe are not applicable to Christians today, then surely second tithe is also not applicable. But even if it was applicable to Christians today it would only consist of a tithe of one's "grain, new wine, and oil"—and certainly not a tithe of one's income—at least that's what your *Bible* says!

So if Christians are not required to save a tithe of their income for church festivals, where in the world will they get

the money to celebrate these festivals? By saving up their own money—of course! Just like millions of people do each year to go on vacations, Christians can save up whatever they are able to in order to celebrate these special occasions.

The Conclusion

In this booklet I have explained how there were *not* three FULL tithes originally prescribed for the people of Israel. Instead there was *probably* just one tithe that was separated into three parts: (1) a tithe of the *animals* that went to the Levites each year; (2) a tithe of the *grain, new wine, and oil* that were consumed at the festivals each year, and (3) a tithe of the *produce* that went to the needy every three years. Now I used the word “probably” because I am not 100% sure that this is how tithing was originally established because the Bible is not clear-cut on every aspect of tithing. Though I am fairly confident that this is how tithing was *originally* intended, there is a second possibility concerning the tithe that went to the Levites each year. This tithe (sometimes called first tithe) could have consisted of both crops and animals—since the Bible is somewhat vague concerning this particular tithe. But other than this one alternative possibility, I think everything else is quite accurate and iron-clad.

The teaching that there were two full tithes each year with a third full tithe every three years (1st tithe of *all crops and animals* that went to the Levites; 2nd tithe of *all crops and animals* that were taken to the festivals; and a 3rd tithe of *all crops and animals* that went to the needy) is DEFINITELY NOT CORRECT! Although the Bible is not explicit on the tithe that went to the Levites (it could have been a tithe of just animals or it could have been a tithe of both animals and crops), the Bible is very clear and precise on the

festival tithe (it only consisted of a tithe of “*grain, new wine, and oil*” and did NOT include a tithe of any animals or any other produce). Plus the Bible is clear on the third year tithe as well (it only consisted of “*produce*” and did NOT include any animals). Therefore this particular teaching (of two full tithes each year with a third full tithe every three years) that some have been teaching for many years is definitely in error and far from the truth.

Even though the Old Testament is not always clear concerning tithing, the *New Testament* is NOT vague at all concerning the subject of tithing. On the contrary—it is crystal-clear. And its pronouncement is always the same—that tithing does NOT apply to Christians! And even though the priests and the poor in ancient Israel were to be supported by tithes, the New Testament clearly shows that the ministers (as well as the poor) in the church are to be supported through freewill offerings—and NOT through tithes!

Even if tithing was applicable today, it would ONLY apply to food substances—that is—farm animals and produce. It would definitely NOT apply to one’s income! WHY? Because that’s what the *Bible* says!

Never once in the entire Bible does it ever mention that the Israelites were to tithe of their money, gold, or silver—or anything else other than food substances! And yet the Old Testament is FULL of references to money, gold, and silver. Plus the Old Testament is full of references to people who did not farm or raise animals: builders, carpenters, masons, tool makers, craftsmen and laborers of every kind, goldsmiths, silversmiths, workers of bronze, workers of iron, etc. And yet not once is it ever mentioned in the entire Bible that these workers were to tithe of the money (or gold or silver)

that they received for their labor—even though the Bible is full of references to these kinds of workers receiving such wages. **WHY NOT?** *Because tithing was never meant to apply to one's wages—that's why!* In every single instance in the entire Bible tithing is only commanded of one's animals and crops, and **NEVER** the money (or gold or silver) that one received from working! So even if tithing did apply to Christians today (which it doesn't!) it would **NOT** apply to one's income but would only apply to those who grow food and raise livestock. Why? Because that's what your *Bible* says!

Let me try to make this crystal-clear. In the Old Testament tithing was a *land tax*. But unlike property taxes of today you only paid this land tax if the land was productive and produced food (either crops or animals) for you. And you only paid a tithe (10%) of whatever the land produced. It had absolutely nothing to do with one's income or wages, or anything else.

But God also promised to be a partner with the tithe payer and to bless the *land*. He promised to protect the crops against drought, floods, mildew, frost, insects, animals, etc. He also promised to bless the farm animals so that they would be prolific and free of disease. Plus God promised that the *land* would be extremely bountiful—producing much more than would normally be expected. For example, suppose the land normally produced 10 tons of wheat per acre. God promised that instead of producing 10 tons of wheat per acre it would produce much more (perhaps 12 tons, or 15 tons, or even 20 or 30 tons of wheat per acre)! So the tithe payer in essence would wind up netting (after paying the tithe) *more* (if not even much more) than the person who did not pay a tithe of the land.

Malachi 3:8-11—Will a man rob God? Yet you have robbed Me! But you say, “In what way have we robbed You?” In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation. Bring all the tithes into the *storehouse*, that there may be *food* in My house, and try Me now in this, says the Lord of hosts, if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it. And I will rebuke the *devourer* for your sakes, so that he will not destroy the *fruit* of your *ground*, nor shall the *vine* fail to bear *fruit* for you in the *field*, says the Lord of hosts.

Ministers often use these Scriptures in the book of Malachi as a *scare tactic* in order to get Christians to tithe of their *income* today. But as you can see, not a single word is ever said about one’s income in these Scriptures. These Scriptures (as in ALL Scriptures dealing with tithing) are only concerned with crops (and farm animals). And yet ministers today will often *twist* these Scriptures in order to *scare* people into giving 10% of their income to them. These ministers will often accuse others of stealing from God. But the only ones stealing today are the ministers who deceive people into tithing to them.

How ironic it is that ministers condemn Christians of stealing, when in fact it is they who are stealing (by demanding tithes from Christians). Not only is tithing NOT binding on Christians (as proven throughout this booklet), but even if tithing was still binding it would only apply to those growing crops or raising farm animals—and no one else. Perhaps someday ministers will stop stealing from Christians and will instead trust in God and teach what He says in His Word. But until that day arrives, please don’t believe a word they

say (or anyone else for that matter)—but instead believe only what is written in the pages of your Bible!

Revelation Comes Alive!

Armageddon! 666! The Antichrist! The four horsemen of the apocalypse! What do all these things mean and what significance do they have for those of us living today in the 21st century?

Read this fascinating booklet and find out the answers to these questions and more as *Revelation Comes ALIVE!*

The Astonishing History of God's True Church!

Whatever became of the apostolic church that Jesus Christ founded in the first century? Did it eventually evolve into the Roman Catholic Church and then split into the Protestant denominations of today? Or did it instead remain a "small flock" as prophesied in the pages of your Bible? And if so—*where* is that church today?

Read this stunning booklet and find out the answers to these questions and more as the actual history of God's true church will simply *astonish* you!

When Was Jesus Crucified?

Most people in the Christian world believe that Jesus Christ was crucified on a Friday—“Good Friday.” But this is absolutely, positively, NOT what your Bible teaches! On the contrary, the Bible makes it clear that Jesus was killed on a different day. And it wasn’t Wednesday either (as many others believe)! But which day was it? Read this startling booklet for yourself and discover *exactly* which day it was—as this booklet proves beyond a shadow of a doubt the REAL day of Christ’s crucifixion.

Now some of you may be thinking, “Who really cares when Jesus was crucified? I mean, what does it REALLY matter if it was Friday or some other day?”

Well, it does matter. For if you think that Jesus Christ was crucified on a day different than what the Bible states—then believe it or not—*you may be denying that Jesus is truly the Messiah!* Not only that, but if you think that Jesus was killed on a Friday, then almost surely *you will be deceived* when the Antichrist appears on the world scene. For this false teaching will in all likelihood play a huge part in Satan deceiving the world about the true identity of the Antichrist.

But don’t you be fooled! READ THIS BOOKLET!

Do Christians Really Follow the Bible?

Perhaps the most shocking, startling, and stunning book you will ever read! This fast-paced and dynamic little book examines the Christian customs of Christmas, Easter, Sunday worship, heaven, hell, the baptism of children, and the popular Christian teaching of saved through faith alone.

Are ALL of these Christian teachings from the Bible? Are ANY of them? Or, do they instead stem from another source? Find out the answers to these questions and more by writing in TODAY for your copy of “*Do Christians Really Follow the Bible?*” (As long as funds are available this booklet will be sent to you absolutely **FREE**—though donations are gladly welcomed and greatly appreciated).

Send your requests to:

Mike Exton

P.O. Box 144

San Lorenzo, CA 94580 - 0144

PS—Did you know that Christmas was outlawed in the USA until the mid 1800’s and that anyone caught celebrating it was either fined or imprisoned? Find out why in this stirring booklet! Send for your free copy TODAY!

----- CUT ON DOTTED LINE ----- PLEASE PRINT NEATLY -----

Please send me: “*Do Christians Really Follow the Bible?*”

Name: _____

Address: _____

Other booklets which may interest you include:

Do Christians REALLY Follow the Bible?
The Astonishing History of God's True Church
When Was Jesus Crucified?
Revelation Comes ALIVE!

Cost? As long as funds are available each booklet will be sent to you absolutely **FREE**—though donations are gladly welcomed and greatly appreciated.

Send your requests to:

Mike Exton
P.O. Box 144
San Lorenzo, CA 94580 - 0144

Please visit our website at:

www.TheBibleComesAlive.com