

ONE TORAH FOR ALL

Zerubbabel ben Emunah
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Understanding Torah Society

Part 15 – Tithes and offerings

Vayyiqra (Leviticus) 27:30-34

30 And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is YHWH's; it is set-apart to YHWH.

31 And if a man will redeem any of his tithe, he shall add to it the fifth part thereof.

32 And all the tithe of the herd or the flock, whatsoever passes under the rod, the tenth shall be set-apart to YHWH.

33 He shall not search whether it be good or bad, neither shall he change it; and if he change it at all, then both it and that for which it is changed shall be set-apart; it shall not be redeemed.

34 These are the commandments, which YHWH commanded Moshe for the children of Israel in Mount Sinai.

There are three types of tithe spoken of in Torah. There are some who teach that there are three different tithes: a first tithe, a second tithe, and a third tithe. This means a person would be giving between 27% and 30%, depending upon how it would be figured. As we progress through this study, one will see that such a teaching is in error. While there are not three tithes, there are three types of tithe. Two of them are mentioned in the verses above. There is the tithe of the land. The tithe of the land includes the seed of the land and the fruit of the tree. By inference, this would also include the tithe of the vine. Then there is also the tithe of the flock. This includes all the animals one owns. Later in this study we will discover in another passage just exactly how this is done.

Before we get into the mechanics of what is commanded to be tithed and how to do it, let us consider the words of Mashiach Yeshua.

Matithyah (Matthew) 23:23

“Woe unto you, scribes and Pharisees, hypocrites! for you tithe mint and anise and cummin and have left undone the weightier matters of the Torah, justice, and mercy, and faith; but these you ought to have done, and not to have left the other undone.”

There are those who wrongly teach that tithing is not commanded in the Brit Chadasha (New Testament). However, as one can see in the above passage, Yeshua does, indeed, command us to tithe. He states that we need to do the weightier matters of Torah, that is, justice, mercy, and faith; but while doing these, we are not to leave undone the other things like giving of the tithe, which is the subject and context of this passage. He effectively commands us to tithe with these words.

B'reshit (Genesis) 14:19-20

19 And he blessed him, and said, "Blessed be Avram of Elohim Most High, possessor of heaven and earth;

20 and blessed is Elohim Most High, who has delivered your enemies into your hand." And he gave him a tenth of all.

The first person recorded to tithe was Avram. He did so as a means of thanking YHWH for the victory he was given over the kings who had taken his nephew Lot captive. In rescuing Lot, there was much plunder taken. He gave a tithe to YHWH via the priest of YHWH. Thus, Avram gave a tenth of his increase which resulted from the taking of the plunder. We shall discuss in greater detail below the concept of giving the tithe according to one's increase.

B'reshit (Genesis) 28:20-22

20 And Ya'qov vowed a vow, saying, "If Elohim will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

21 so that I come again to my father's house in peace, and YHWH will be my Elohim,

22 then this stone, which I have set up for a pillar, shall be Elohim's house. And of all that You shall give me I will surely give the tenth unto You."

Ya'qov also vows to give a tithe of all with which YHWH blesses him. When Ya'qov speaks of giving a tithe to YHWH, he does so in the context of all that YHWH gives to him, that is, the increase.

Divrei Hayamim (2nd Chronicles) 31:5

And as soon as the commandment came abroad, the children of Israel gave in abundance the first-fruits of grain, new wine, and oil, and honey, and of all the increase of the field; and the tithe of all things they brought in abundantly.

In the book of Divrei Hayamim, it is recorded that Israel brought the tithe unto YHWH in abundance. It seems that they did not always do this as commanded in the matter of the tithe. However, here they did, which caused it to be recorded for us to see in later generations. Again, please note that the tithe was of the increase.

Let us now turn to the Torah Moshe to discover exactly what the tithe is and how to give it unto YHWH. There are four main passages of Scripture which teach us about the tithe. We shall examine each one in turn as each one teaches us various details on this important, yet commonly misunderstood, subject.

B'midbar (Numbers) 18:21

“And to the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting.”

YHWH has given the entire tithe to the tribe of Levi. As we shall see below, this does not mean the tribe of Levi can do with the tithe whatever they want, for YHWH commands some very specific things to be done with the tithe. The things YHWH commands to be done with the tithe are not all done by Levi, even though the tithe belongs to them as an inheritance. YHWH has given them the tithe in place of an inheritance of land stewardship. The giving of the tithe is for their service in the tent of meeting. The service of the tent of meeting does not only include that which is done inside the tent of meeting, but other duties as well. We shall examine the duties and responsibilities of the tribe of Levi in the next part of this series.

B'midbar (Numbers) 18:22-23

22 “And henceforth the children of Israel shall not come near the tent of meeting, lest they bear sin, and die.

23 But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity; it shall be a statute forever throughout your generations; and among the children of Israel they shall have no inheritance.”

On a side note, please note that the tribe of Levi is a type and foreshadow of Mashiach as they bear the sin of the rest of the nation. This is part of their service of the tent of meeting, to bear the sin of Israel.

B'midbar (Numbers) 18:24

“For the tithe of the children of Israel, which they offer as a heave-offering to YHWH, I have given to the Levites for an inheritance; therefore I have said to them, ‘Among the children of Israel they shall have no inheritance.’”

The term “heave-offering” in the above passage is the Hebrew word תְּרוּמָה – “t’rumah.” This means *to offer up*. The root word רָמָה – “ramah” means *to hurl up in a targeted fashion*. We are to offer up the t’rumah to YHWH, who is high and lifted up. This is the essence of the t’rumah offering. As we see in the passage below, a certain portion of the t’rumah offering belongs to the tribe of Levi.

Vayyiqra (Leviticus) 10:14

“And the wave-breast and the heave-thigh shall you eat in a clean place, you, and thy sons, and your daughters with you; for they are given as your portion, and your sons' portion, out of the sacrifices of the peace-offerings of the children of Israel.”

It is not within the scope of this study to dwell upon the t’rumah. We mention this simply to show that the tithe includes both produce from the land and meat from the flocks and herds, as well as whole animals. We are not suggesting here that the t’rumah is a tithe offering, but

rather, a tithe of the t'rumah offering belongs to the Levites as a part of their inheritance. Thus a tithe of the t'rumah is to be given by the Levites to the kohenim (priests). This is true of many of the offerings brought unto YHWH by Israel.

B'midbar (Numbers) 18:25-28

25 And YHWH spoke to Moshe, saying,

26 "Moreover you shall speak to the Levites, and say to them, 'When you take of the children of Israel the tithe which I have given you from them for your inheritance, then you shall offer up a heave-offering of it for YHWH, a tithe of the tithe.

27 "And your heave-offering shall be reckoned to you, as though it were the grain of the threshing-floor, and as the fullness of the winepress.

28 Thus you also shall offer a heave-offering to YHWH of all your tithes, which you receive of the children of Israel; and thereof you shall give YHWH's heave-offering to Aharon the priest."

Here we see the third type of tithe, the tithe of the tithe. So we have the tithe of the land, the tithe of the flocks, and the tithe of the tithe. The tithe of the tithe is commanded of the tribe of Levi only. YHWH commands them to give a tenth of the tithe they receive back to YHWH. This tithe of the tithe belongs to the kohenim (priests), who are a sub-group within the tribe of Levi, as specified in the above passage by the phrase *Aharon the priest*.

We also see mentioned in this passage, a tithe of the fruit of the vine being given to the Levites as well.

B'midbar (Numbers) 18:29-32

29 Out of all your gifts you shall offer every heave-offering of YHWH, of all the best thereof, even the hallowed part thereof out of it.

30 Therefore you shall say to them, 'When you heave the best thereof from it, then it shall be reckoned to the Levites as the increase of the threshing-floor, and as the increase of the winepress.

31 And you shall eat it in every place, you and your households; for it is your reward in return for your service in the tent of meeting.

32 And you shall bear no sin by reason of it, when you have heaved from it the best thereof; and you shall not profane the set-apart things of the children of Israel, that you die not."

Out of the tithe which Israel gives to the tribe of Levi, they are to give a tithe. That tithe of the tithe is to be the best of all that which has been given by Israel. The kohenim in turn are to eat it before YHWH as a reward for their service to Him in the tent of meeting. As we progress in this study, we find that it is a common command by YHWH to eat of the tithe before Him.

Devarim (Deuteronomy) 12:17-19

17 "You may not eat within your gates the tithe of your grain, or of your new wine, or of your oil, or the firstlings of your herd or of your flock, nor any of your vows which you vow, nor your freewill-offerings, nor the heave-offering of your hand;

18 but you shall eat them before YHWH your Elohim in the place which YHWH your Elohim shall choose, you, and your son, and your daughter, and your man-servant, and your maid-servant, and the Levite that is within your gates; and you shall rejoice before YHWH your Elohim in all that you put your hand to.

19 Take heed to yourself that you forsake not the Levite as long as you live in your land."

In this passage, we are commanded not to eat of the tithe within our gates, but rather, to eat the tithe before YHWH in the place where His name shall dwell upon earth. After Israel entered the land, that place was initially in Shiloh. Then YHWH moved the dwelling place of His name to Jerusalem for a season, later to be lifted up for a season, until the latter days when He shall cause His name to dwell in Jerusalem once again. It is important to understand this, as it has a direct bearing on how one gives his tithe to YHWH. Please prayerfully consider this matter.

Yehoshua (Joshua) 18:1

And the whole congregation of the children of Israel assembled themselves together at Shiloh, and set up the tent of meeting there; and the land was subdued before them.

When YHWH first brought Israel into the land under the leadership of Yehoshua son of Nun (pronounced "noon"), He had them set up the tent of meeting at Shiloh. He caused His name to dwell there. It is important for us to understand that when YHWH speaks of His name dwelling in a place, He is speaking of the mishkan, or the temple, being there. One or the other has to be present and being used for His name to dwell somewhere on earth.

This is what YHWH clearly states in this next passage.

Yirmeyah (Jeremiah) 7:12-14

12 "But you go now to My place which was in Shiloh, where I caused My name to dwell at the first, and see what I did to it for the wickedness of My people Israel.

13 And now, because you have done all these works," says YHWH, "and I spoke to you, rising up early and speaking, but you heard not; and I called you, but you answered not;

14 therefore will I do to the house which is called by My name, wherein you trust, and to the place which I gave to you and to your fathers, as I did to Shiloh."

Not only did YHWH cause His name to stop dwelling in Shiloh by removing the mishkan, but He also laid it in ruins. He states that He will do likewise to Jerusalem. Did He not do this in 70 A.D.?

Yirmeyah (Jeremiah) 26:6

"then will I make this house like Shiloh, and will make this city a curse to all the nations of the earth."

While Jerusalem has been rebuilt, neither the mishkan nor the temple has been set up again. Does His name dwell there as before? No. Will it dwell there again one day in the future? Yes, to be sure, it will. But that day is not yet.

Zekaryah (Zechariah) 2:12

And YHWH shall inherit Judah as His portion in the holy land, and shall choose again Jerusalem.

We will discuss this more below as to how this impacts the giving of one's tithe today.

Devarim (Deuteronomy) 14:22

You shall surely tithe all the increase of your seed, that which comes forth from the field year by year.

One of the most important concepts to grasp concerning the tithe is the concept of an increase. If there is no increase, there is no tithe. There must be an increase in order for there to be tithe. Let us consider a simple example to illustrate an increase.

If you grow wheat and your neighbor grows apples, and you desire to trade some wheat for apples, is there any tithe due on the apples for which you traded? No, there is no tithe due, because there was no increase. It was a simple trade, a contract if you will. Trading one item for another does not give one an increase. Only when there is an increase is there tithe due. This would be the same concept as a person going to the store and purchasing an item. Does the person pay tithe on that which he purchased? No, of course not; he only traded one item for another, in this case, money for goods.

Now let us consider working for an hourly wage. Is getting paid an increase? Surprisingly, it is not an increase at all. One simply is trading his time for money. It is not an increase. It is a contractual agreement between two parties. Because there is no increase, there is no tithe. So what constitutes an increase? An increase consists of getting more than what one puts out. If I have a field and I plant 100 bushels of wheat, I would well expect to get at least ten times that amount, more likely a 100 times that amount, or 10,000 bushels of wheat. This is an increase.

Luqa (Luke) 8:8

"And other [seed] fell into the good ground, and grew, and brought forth fruit a hundredfold." As He said these things, He cried, "He that has ears to hear, let him hear."

The tithe is given on the increase. Thus, the tithe would be figured on the 10,000 bushels minus the original 100 bushels. Now this may sound a little picky, but please bear with me as this is an important part of understanding the tithe being upon the increase.

Devarim (Deuteronomy) 14:23

And you shall eat before YHWH your Elohim, in the place which he shall choose, to cause his name to dwell there, the tithe of your grain, of your new wine, and of your oil, and the firstlings of your herd and of your flock; that you may learn to fear YHWH your Elohim always.

The concept of tithe upon the increase becomes even more important to understand when dealing with the flocks and herds as mentioned in the above passage. Please note that the tithe is upon the firstlings. This means that the tithe is based upon that which has been born during the previous year. If a man has a thousand animals in his herds and flocks, to figure the tithe upon all of his animals, would mean that, in just a few years he would have none left. Furthermore, a man would be giving tithe based upon the same animals year by year. But to figure the tithe upon the increase, that is, upon the newborn animals only, then one begins to see the concept of the tithe upon the increase, and how important it is to understand this.

Let us go back to money for just a moment. There is one case in which the tithe should be figured concerning money.

Matithyah (Matthew) 25:27

“You ought therefore to have put my money to the bankers, and at my coming I should have received back mine own with interest.”

If one places his money in an interest bearing document, then one would give a tithe on the interest only, not upon the principle.

Please also note that YHWH commands us to eat the tithe before Him. This is part of giving the tithe to YHWH. In this case, He commands that we eat it before Him where He causes His name to dwell upon earth. As we have shown above in this study, His name does not currently dwell on earth, that is, there is no mishkan or temple. This places those of us who desire to keep and do all of His commandments in a dilemma. How is it then possible to keep this commandment if there is no earthly dwelling place for His name upon earth?

Devarim (Deuteronomy) 14:24-26

24 And if the way be too long for you, so that you are not able to carry it, because the place is too far from you, which YHWH your Elohim shall choose, to set his name there, when YHWH your Elohim shall bless you;

25 then shall you turn it into money, and bind up the money in your hand, and shall go to the place which YHWH your Elohim shall choose;

26 and you shall bestow the money for whatsoever your soul desires, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever your soul asks of you; and you shall eat there before YHWH your Elohim, and you shall rejoice, you and your household.

Please note that YHWH made provisions for us, that if it be too far for us to go, then there is a commanded alternative, namely, to eat the tithe within our gates. Is it too far for us to go? Obviously, it is too far for us to go, since there is no destination to which to go, since His name does not currently dwell upon earth. Therefore, it is commanded by YHWH that one eats his tithe (increase) within his own gates. This may also include traveling to a local area in which one of the pilgrimage feasts is being held. This would certainly qualify and be within the realm of keeping His commandment concerning giving His tithe.

In the study [The Dwelling Place of YHWH](#), we examine YHWH's current dwelling place on earth, which is within the heart of His people. Therefore, when His people are gathered together, as Mashiach Yeshua says, "Wherever two or three are gathered, there I am in their midst." Therefore, to this writer it would seem that any gathering of any size would qualify as a place to eat the tithe before Him, particularly when such a gathering is for the express purpose of one of the pilgrimage feasts.

Devarim (Deuteronomy) 14:27

And the Levite that is within your gates, you shall not forsake him; for he has no portion nor inheritance with you.

In eating His tithe before Him, one must not forget the Levite. While many people would not forget to feed the Levite, they may not realize that not only is feeding the Levite included, but also his travel. One may use part of his tithe to get to that place where he is going to eat it before YHWH. However, the Levite has no inheritance, so we are to take the Levite with us to that place where we are going to eat His tithe before YHWH, and feed the Levite as well. Both are important to do, getting the Levite there, as well as feeding him there before YHWH. In this way, one does not forsake the Levite. If one expects the Levite to get to that place on his own, then he has forsaken the Levite.

Devarim (Deuteronomy) 14:28-29

28 At the end of every three years you shall bring forth all the tithe of your increase in the same year, and shall lay it up within your gates;

29 and the Levite, because he has no portion nor inheritance with you, and the sojourner, and the fatherless, and the widow, that are within your gates, shall come, and shall eat and be satisfied; that YHWH your Elohim may bless you in all the work of your hand which you do.

It is important to realize the agricultural cycle in Israel. The agricultural year begins and ends in the fall, specifically on Yom Hakippurim (The Day of Atonements). This is how the shemittah year, as well as the year of jubilee, is reckoned. It is also how the tithe is figured. Some may rightly point out that Yom Hakippurim is not the beginning of the month. It may be that the beginning of the month is actually the end/beginning of the agricultural year, and that Yom Hakippurim is the day of reckoning of the previous year. The books are closed on the first of the month and that which needs to be settled up is done on the tenth of the month. This makes sense to us.

Typically, by the time Yom Hakippurim comes each year, all or most of the harvesting is completed. It is during the time of the fall feasts in which the crops for the spring harvest are planted, namely, the barley (as well as the wheat). We are primarily interested in the planting of the barley, because without the planting of barley at the beginning of the agricultural year, there will be no harvest of barley ready for the month of Aviv.

This seven year cycle is further broken down into two groups of threes. On the third year and the sixth year of the shemittah cycle something a little different is done with the tithe. Please

note that this is not an additional tithe as some have supposed, but rather just different or additional instructions concerning the tithe. In the next portion of Scripture in Devarim 26 we shall see some even more specific instructions concerning the third year cycle, as to what to do with the tithe.

Please note that, instead of just simply going to the pilgrimage feasts as commanded to take the tithe and eat it before YHWH (including the Levite among us), the third year (and the sixth year, which is another three years) of the shemittah cycle also includes the sojourner (גר – “ger”), the orphan, and the widow. We are to bring them with us and eat the tithe before YHWH. Therefore, at least two times within the shemittah cycle everyone comes before YHWH.

In this next portion of Scripture, YHWH outlines some very specific instructions on not only how to give the tithe, but even what to say in the giving of the tithe.

Devarim (Deuteronomy) 26:1-11

1 “And it shall be, when you are come in to the land which YHWH your Elohim gives you for an inheritance, and possess it, and dwell therein,

2 that you shall take of the first of all the fruit of the ground, which you shall bring in from your land that YHWH your Elohim gives you; and you shall put it in a basket, and shall go to the place which YHWH your Elohim shall choose, to cause his name to dwell there.

3 And you shall come to the priest that shall be in those days, and say to him, ‘I profess this day to YHWH your Elohim, that I am come to the land which YHWH swore to our fathers to give us.’

4 And the priest shall take the basket out of your hand, and set it down before the altar of YHWH your Elohim.

5 And you shall answer and say before YHWH your Elohim, ‘A Syrian ready to perish was my father; and he went down into Egypt, and sojourned there, few in number; and he became there a nation, great, mighty, and populous.

6 And the Egyptians dealt ill with us, and afflicted us, and laid upon us hard bondage;

7 and we cried to YHWH, the Elohim of our fathers, and YHWH heard our voice, and saw our affliction, and our toil, and our oppression;

8 and YHWH brought us forth out of Egypt with a mighty hand, and with an outstretched arm, and with great terribleness, and with signs, and with wonders;

9 and he has brought us into this place, and has given us this land, a land flowing with milk and honey.

10 And now, behold, I have brought the first of the fruit of the ground, which you, YHWH, have given me.’ And you shall set it down before YHWH your Elohim, and worship before YHWH your Elohim;

11 and you shall rejoice in all the good which YHWH your Elohim has given to you, and to your house, you, and the Levite, and the sojourner that is in the midst of you.”

In giving the tithe, one is to take a portion of that tithe and place it in a basket. He is then to bring this basket before the kohen gadol (high priest) of those days and set it before him and do the above outlined ritual. This is impossible to do at present, simply because there is no

mishkan or temple, thus no one serving in the office of kohen gadol here on earth. Furthermore, as we have examined above in this study, His name does not currently dwell upon earth in the mishkan or temple. One could conceivably set it before Mashiach Yeshua by faith as He is *the* Kohen Gadol. However, He cannot receive it from our hand in the physical world.

Here we see that, not only is the Levite included in rejoicing before YHWH, but the sojourner is, as well.

Devarim (Deuteronomy) 26:12-19

12 "When you have made an end of tithing all the tithe of your increase in the third year, which is the year of tithing, then you shall give it to the Levite, to the sojourner, to the fatherless, and to the widow, that they may eat within your gates, and be filled.

13 And you shall say before YHWH your Elohim, 'I have put away the hallowed things out of my house, and also have given them to the Levite, and to the sojourner, to the fatherless, and to the widow, according to all your commandment which you have commanded me; I have not transgressed any of your commandments, neither have I forgotten them;

14 I have not eaten thereof in my mourning, neither have I put away thereof, being unclean, nor given thereof for the dead; I have hearkened to the voice of YHWH my Elohim; I have done according to all that you hast commanded me.

15 Look down from your set-apart habitation, from heaven, and bless your people Israel, and the ground which you hast given us, as you swore to our fathers, a land flowing with milk and honey.'

16 This day YHWH your Elohim commands you to do these statutes and ordinances; you shall therefore keep and do them with all your heart, and with all your soul.

17 You have avouched YHWH this day to be your Elohim, and that you would walk in His ways, and keep His statutes, and His commandments, and His ordinances, and hearken to His voice;

18 and YHWH has avouched you this day to be a people for His own possession, as He has promised you, and that you should keep all His commandments;

19 and to make you high above all nations that He has made, in praise, and in name, and in honor; and that you may be a set-apart people to YHWH your Elohim, as He has spoken."

There is an interesting phrase used in verse 12 that we need to examine more closely. The phrase "made an end of tithing all the tithe," happens every three years in the shemittah cycle. But what does it mean to *make an end of tithing*?

We would suggest the following concept. In the first and second year of the three year cycle, one goes up to eat the tithe before YHWH. During these particular years, the whole tithe most likely shall not be consumed, that is, there shall be some left over. So what happens to the tithe which is left over?

Furthermore, in Vayyiqra 27:31-33 (this passage of Scripture was our opening passage in this study), YHWH talks about redeeming the tithe or a portion of it. However, there is a cost of doing so, namely, one fifth of that which is redeemed must be added to it, and both become set

apart to YHWH. But why would anyone even want to consider simply adding more tithe to what he is already giving, which is what redeeming a portion of the tithe amounts to doing?

Please consider the following. Let's say a man has flocks and herds. The increase of the flocks and herds are passed under a rod (Vayyiqra 27:32) and every tenth newborn animal belongs to YHWH. When this happens, let's say that a particularly exceptional animal is numbered among the tenth. The man wanted to use this animal for breeding. YHWH allows for that man to still use the animal for breeding, but then he must pay a price for doing so, since the animal was set apart to YHWH. In this way, the man still preserves the seed line of that animal, as well as takes care of this obligation to give YHWH His due tithe.

Now, there is one restriction upon this concept, that being, every third year an end of all tithing must be done. Please note the following passage from above.

13 "And you shall say before YHWH your Elohim, 'I have put away the hallowed things out of my house ...'"

It is not required for a man to say this phrase in the first year or the second year of the three year cycle. It is only required in the third year of the cycle. Thus, one may rightly surmise that, on the first and second years of the cycle, one has not completely disposed of the entire tithe. However, in the third year of this cycle, YHWH commands that the entire tithe be disposed of according to the commandment.

Please note to whom the tithe is given in order to make an end of tithing, "**and also have given them to the Levite, and to the sojourner, to the fatherless, and to the widow, according to all your commandment which you have commanded me.**" It is important to realize that, while the whole tithe belongs to YHWH, He has specified what one is to do with it, in order to obey giving Him the tithe. Part of the tithe he is to eat before YHWH. Part of the tithe goes to the tribe of Levi. Part of the tithe belongs to the sojourner (ger). Part of the tithe belongs to the orphans. Part of the tithe belongs to the widows.

Some argue that there are no ministering Levites today because there is no mishkan or temple. This may be technically true, but not absolutely true. We shall examine this more closely in the next part of this series. There are those who minister in the word. Those who truly minister in His word can receive a portion of the tithe which belongs to YHWH. However, those ministering in the word should never receive the whole tithe, as YHWH specifies that the tithe also belongs to the ger, the orphans, and the widows.

We might add that we do not find within the instructions of the tithe any idea or concept which could be rightly applied to giving one's tithe to an organization, such as a church or religious group. The tithe is to be given to people, namely, Levites (ministers of His word), orphans and widows, and those who desire to attach themselves to Israel and become a part of her (sojourners – gerim). Some may think this is splitting hairs, but we do not think it is. We are simply doing our best to be as honest as is humanly possible with His written word.

One final thought concerning the tithe and the shemittah. During the shemittah, as we examined in a previous study, there is no planting or harvesting of the fields, vineyards, or orchards. Thus, there would be no tithe during the shemittah concerning the tithe of the land. However, there still would be tithe of the flocks and herds during the shemittah, as the flocks and herds would still be producing newborn livestock. Therefore, there would also be a tithe of the tithe, which would consist of those animals, as well as offerings.

May YHWH increase our increase that we may bless those He has commanded us to bless!

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