

Gathering God's Tithes and Offerings

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In order to collect money, some churches pass a plate, basket, or other container around their congregations every time they have an official service. Other religious organizations believe they are entitled to collect a tenth of their member's net income, and expect it to be sent to their headquarters. In addition to donations and tithes, some groups collect offerings seven times a year when they assemble to observe God's annual festivals. When compared to scripture, these methods of gathering offerings do not represent what God originally commanded.

Therefore, to gather God's tithes and offerings correctly, it is important to examine how this was done during Biblical times. Once this is understood, the principles can be applied to present-day situations.

During the First Covenant period, all God's tithes and offerings were to come into His house, which meant His tabernacle, or temple (Mal. 3:10; see study: The Tithing Law). At that time in history, society was primarily agrarian and this "gathering" would occur three times a year in association with three annual harvests,

Three times you shall keep a feast to Me in the year: ¹⁵You shall keep the Feast of Unleavened Bread [you shall eat unleavened bread seven days, as I commanded you, at the time appointed in the month of Abib, for in it you came out of Egypt; **none shall appear before Me empty**]; ¹⁶and the Feast of Harvest (Pentecost),

the firstfruits of your labors which you have sown in the field (after reaping the barley harvest at the time of Passover); and the Feast of Ingathering, which is at the end of the year (turn of the year; autumn), when you have gathered in the fruit of your labors from the field. ¹⁷Three times in the year all your males shall appear before the Lord (Ex. 23:14-17; Ed. notes in parentheses; NKJV used throughout unless otherwise noted).

As verse 17 above stated, heads of households were responsible for gathering the tithes and offerings from their flocks and fields, and then transporting them to the location that God assigned for His festivals to be observed,

But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His habitation (dwelling); and there you shall go.⁶There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstlings of your herds and flocks. ⁷And there you shall eat before the Lord your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the Lord your God has blessed you (Dt. 12:5-7; Ed. note in parenthesis).

This could be a logistical problem for families traveling from a great distance, or those with an abundance of flocks and/or produce. To reduce stress in cases like this, God instructed his people to convert the value of the livestock and produce, that was set aside, into cash and bring it to the three festivals,

But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the Lord your God chooses to put His name is too far from you, when the Lord your God has blessed you, ²⁵**then you shall exchange it for money**, take the money in your hand, and go to the place which the Lord your God chooses (Dt. 14:24-25; emphasis added).

Part of these funds would consist of the tithe due to the Levitical priests, which God describes as His tithe (Nu. 18:21, 24, 26-32; Mal. 3:9; cf. Mt. 22:21; Mk. 12:17; Lk. 20:25), and the balance would be used during the festival,

And you shall **spend that money for whatever your heart desires**: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household (Dt. 14:26; emphasis added).

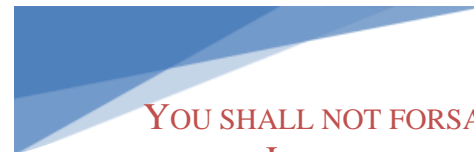
It appears that the funds spent “for whatever your heart desires” is a description of another tenth part of the produce and flocks that God had blessed. The Septuagint translation of the Bible describes it as a “second tithe” in Deuteronomy 26:12,

You shall truly tithe all the increase of your grain that the field produces year by year. ²³And you shall eat before the Lord your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstlings of your herds and your flocks, that you may learn to fear (have deep respect and appreciation for) the Lord your God always (Dt. 14:22-23; Ed. note in parenthesis).

According to the following excerpt, the second tithe existed during the time of Christ’s earthly ministry,

...different degrees of sanctity attached to different localities. The first, or lowest degree, belonged to the land of Israel, whence alone the first sheaf at the Passover, the first fruits, and the two wave-loaves at Pentecost might be brought; the next degree to walled cities in Palestine, where no leper nor dead body might remain; the third to Jerusalem itself, since, besides many prohibitions to guard its purity, it was only there lawful to partake of peace-offerings, of the first fruits, **and of the ‘second tithes’** (The Temple – Its Ministry & Services As They Were At The Time of Jesus Christ, p 62; by Dr. Edersheim; emphasis added).

Because the Levites received their tithe at each festival, they had to be careful to budget what was given to them so it would last until the next festival. Therefore, the Levites would be cautious about spending a lot during each



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festival. Hence God’s admonition, to the general population, to be generous toward the Levites by sharing their blessings during each festival period,

You shall not forsake (neglect) the Levite who is within your gates, for he has no part nor

inheritance with you (he relies on the tithe of the landowners) (Dt. 14:27; Ed. notes in parentheses).

In addition to sharing with the Levites during God's festivals, on the third year in God's seven year cycle (Dt. 15:1-6; 31:9-11), the people were to gather a tenth part of their increase and give it to those considered less fortunate than themselves.

When you have finished laying aside all the tithe of your increase (2nd tithe according to the Septuagint translation of the Bible) in the third year, which is the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,¹³ then you shall say before the Lord your God: 'I have removed the holy tithe (hallowed things) from my house, and also given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them (Dt. 26:12-13; Ed. notes in parentheses).

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.²⁹ 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, that the Lord your God may bless you in all the work of your hand which you do (Dt. 14:28-29).

Because a great deal of organization and exchanging of goods took place in association with God's festivals, He instructed the people to curtail these activities before the morning of the

first High Day. This would include offerings being given. Therefore collecting an offering during the day, on the first and last High Days of God's festivals, has no support in scripture,

The fat (SHD 2459; abundance) of My festival offerings must **not** be kept until morning (Ex. 23:18b; Ed. note in parenthesis; emphasis added; The International Inductive Study Bible). And when you offer a sacrifice of thanksgiving to the Lord, offer it of your own free will.³⁰ On the same day it shall be eaten; you shall **leave none of it until morning**: I am the Lord (Lev. 22:29-30; emphasis added).


Therefore, any group assembling for one of God's three annual festivals today, should make sure their offerings are given before the morning of the first High Day. These offerings are to be used for festival activities, and not submitted to a central treasury for use at a later date.

The tithes and offerings given to the Levites were meant to sustain them so they could concentrate on all the work associated with serving in God's Temple. The remainder of the families of Israel could not be involved with these activities,

Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die.²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity (symbolically through the animal sacrifices); it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance (re: land ownership) (Nu. 18:22-23; Ed. notes in parentheses).

When God divorced the nation of Israel, following generations of persistent sin (Jer. 3:8; Isa. 50:1), the authority of the Levitical priesthood began to diminish until it was completely removed in 70 CE. This is the date the temple at Jerusalem was destroyed by the Romans, and Christ prophesied that it would happen (Mk. 13:2; Lk. 21:6). Just before this occurred, even the demons are recorded as knowing that God had removed the authority previously vested in the Levitical priests,

Also, there were seven sons of Sceva, a Jewish chief priest (descendant of Aaron; a Levite), who did so (attempted to exorcize evil spirits),¹⁵ And the evil spirit answered and said, “Jesus I know, and Paul I know; but **who are you?**” (Ac. 19:14-15; Ed. note in parenthesis).



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Consequently, following the death and resurrection of Jesus Christ, the authority that God placed in the Levitical priesthood was transferred to the Melchizedek priesthood under Jesus Christ,

Therefore, if perfection were through the Levitical priesthood [for under it the people

received the law], what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? (Heb. 7:11; see study: Who Is Melchizedek?)

Jesus Christ was declared both mediator and High Priest of this new priesthood. Therefore, no man has authority over the Second Covenant priests (Heb. 7:25-28). Every member of this new system serves as a ruler and priest directly, and solely, under Christ,

But you (God’s people) are a chosen generation, **a royal priesthood, a holy nation**, His own special people... (1Pet. 2:9a; Ed. note in parenthesis; emphasis added).

You (God’s people) also, as living stones, **are being built up a spiritual house**, a holy priesthood, to offer up spiritual sacrifices acceptable to God through Jesus Christ (1Pet. 2:5; Ed. note in parenthesis; emphasis added). God’s people today comprise His temple, which explains why there is no need for a physical temple/building, or a physical priesthood administered by the descendants of Levi, or a religious organization claiming it has rights to the Levitical tithe,

Do you not know that **you** (God’s people today) **are the temple of God** and that the Spirit of God dwells in you? ¹⁷If anyone defiles the temple of God, God will destroy him. For the temple of God is holy, **which temple you are** (1Cor. 3:16-17; cf. 6:19; 2Cor. 6:16; Eph. 2:19-22; Ed. note in parenthesis; emphasis added).

As there is no need for a physical temple/building, or a physical priesthood related to Levi, there is no need to bring tithes or offerings to a man-made organization. Instead, each individual priest in the Second Covenant is personally responsible for administering God's tithes and offerings. This means determining how they should be spent. Deferring this responsibility to a centralized religious administration is an abdication of duty on the part of any priest who makes this decision. How to spend God's tithes and offerings can be determined by examining how they were used during the First Covenant period. For instance, a portion was given to the Levites so they could serve the people by administering the animal sacrifices on their behalf. However, now that Christ has fulfilled the animal sacrificial system, God's people today are directly responsible for serving one another according to God's blessings, and as they are able. The following example confirms this,

But now I (Paul) am going to Jerusalem to minister (serve) to the saints (God's people).²⁶ **For it pleased those from Macedonia and Achaia to make a certain contribution for the poor** among the saints who are in Jerusalem (Rom. 15:25-26; Ed. notes in parentheses; emphasis added).

If tithes and offerings were being sent regularly to Jerusalem, Paul would not have acted as a courier bringing financial aid from the brethren in Macedonia and Achaia. God's churches were self-governing, and managed their own local affairs. However, if there was a need outside their local area, they would assist as they were able.

It can be concluded from the following scriptural references that, after Christ's death and resurrection, God's people continued to assist those in need without any centralized administration divvying out whatever they deemed necessary,

Now all who believed were together, and had all things in common,⁴⁵ and sold (would sell) their possessions and goods, and divided (distributed) them among all, **as anyone had need** (Ac. 2:44-45; Ed. notes in parentheses; emphasis added).

Now the multitude of those who believed were of one heart and one soul; neither did anyone say that any of the things he possessed was his own, but they had all things in common (Ac. 4:32).

There was a certain man in Caesarea called Cornelius, a centurion of what was called the Italian Regiment,^{2a} a devout man and one who feared God with all his household, **who gave alms (charitable gifts) generously to the people**, and prayed to God always (Ac. 10:1-2; Ed. note in parenthesis; emphasis added).

Therefore, as we (God's people) have opportunity, let us **do good** to all, **especially to those who are of the household of faith** (Gal. 6:10; Ed. note in parenthesis; emphasis added).

Some of Christ's apostles worked so they would not be a financial burden to God's people,

Nor did we eat anyone's bread free of charge (for nothing), but worked with labor and toil night and day, that we might not be a burden to any of you (2Thes. 3:8; Ed. note in parenthesis).

After these things Paul departed from Athens and went to Corinth. ²And he found a certain Jew named Aquila, born in Pontus, who had recently come from Italy with his wife Priscilla [because Claudius had commanded all Jews to depart from Rome]; and he came to them. ³So, **because he was of the same trade, he stayed with them and worked; for by occupation they were tentmakers** (Ac. 18:1-3; emphasis added).

Even to the present hour we (Paul and Apollos) both hunger and thirst and we are poorly clothed, and beaten, and homeless. ¹²And **we labor, working with our own hands...** (1Cor. 4:11-12a; emphasis added).

Although God teaches His people about their responsibility toward widows, through the tithe of the third year (Dt. 14:28-29), if a widow has family members capable of assisting her, they are expected to look after her,

If any believing man or woman has widows, let them relieve (give aid to) them, and do not let the church be burdened, **that it may relieve those who are really widowed** (1Tim. 5:16; Ed. note in parenthesis; emphasis added).

So there are many ways to assist those in need as God's tithing law instructs. When summarized, all God's tithes benefit His people in one way or another. Even the majority of offerings, presented at the three annual festivals, were consumed by the people during these Holy Day periods. So the following question may come up, "How was this of benefit to those outside the nation of ancient Israel?" In other words, because the Israelites were the main beneficiary of God's tithes and offerings how was this getting God's work done? The

answer is surprisingly simple. The nations that lived around, or in close proximity to Israel, would see the blessings that Israel received from God and then inquire about His law and commandments so they too could rejoice as Israel did. By following God's tithing law even those who were less fortunate would have assistance to provide for their needs, allowing them to celebrate as an equal part of the nation. Strangers to the nation of Israel could also share in the blessings that God gave His people, and hopefully desire to become part of the family of Israel (Ex. 12:48; 20:10; 23:12; Lev. 19:10, 34; 23:22; Dt. 1:16; 10:18; 14:29; 16:11; 26:11, 13).

Therefore, if the Body of Christ today follows the law and commandments of Almighty God, they will be able to rejoice together and care for one another in a manner that draws the attention of those who are outside. This is the primary method in which God's work gets done. This is why Christ used the analogy of a "light", when he described the work his church should be doing, because a light, or lamp, in scripture describes God's people living by His law and commandments (Prov. 6:23; Ps. 119:105),



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Psalms 133:1 ff

You (God's people) are the light (which makes little noise, if any) of the world. A city that is set on a hill cannot be hidden. ¹⁵Nor do they light a lamp and put it under a basket, but on a lampstand, and it gives light to all who are in the house. ¹⁶Let your light so shine before men, **that they may see your good works and glorify**

your Father in heaven (Mt. 5:14-16; Ed. notes in parentheses; emphasis added).

Behold, how good and how pleasant it is for brethren to dwell together in unity! (Ps.133:1ff).

Christ made it abundantly clear that spending money was not the key to effectively doing God's work today,

Provide neither gold nor silver nor copper in your money belts, ¹⁰nor bag for your journey, nor two tunics, nor sandals, nor staffs; for a worker is worthy of his food. ¹¹Now whatever city or town you enter, inquire who in it is worthy (already called by God, or in the process of being called, or open to discussion), and stay there till you go out. ¹²And when you go into a household, greet it. ¹³If the household is worthy, let your peace come upon it. But if it is not worthy, let your peace return to you (Mt. 10:9-13; Ed. note in parenthesis; emphasis added).

Sadly today, many churches claim to represent God but they do not correctly follow His commands, including those related to tithes and offerings. As a result, they do not set the right example for others to see, and then seek to follow (Mt. 23:15).

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