

Second and Third Tithes

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It was not easy at first, but my wife and I had found that God blessed us greatly when we honored Him with a tenth of all that He gave us. In time, it was the most natural thing in the world to sit down and write our tithe check along with all the first of the month bills.

But when we heard that there was a second tithe, it came as a total surprise. We had read the Bible for years and had never encountered it-or at least had not noticed it. No one had a booklet or a tape on the subject, so we had to sort it out for ourselves.

The first place I looked to study the subject was my trusty *Cruden's Complete Concordance*. There, to my surprise, I found a concise, but remarkably complete statement on the subject. I will reproduce it here, in part, for your convenience.

“There were three sorts of tithes to be paid from the people...(1) To the Levites, for their maintenance, Numbers 18:21, 24. (2) For the Lord's feasts and sacrifices, to be eaten in the place which the Lord should choose to put his name there...Deuteronomy 14:22-24 etc. (3) Besides these two, there was to be every third year, a tithe for the poor...Deuteronomy 14:28, 29.”

I would learn that Cruden didn't have it exactly right, but he pointed me in the right direction, and gave me the scriptures I needed. They were indeed three tithes in Israel. They were:

1. A TITHE FOR THE WORK
2. A TITHE FOR THE FEAST
3. A TITHE FOR THE POOR

The second tithe, which we sometimes call the festival tithe, is never identified by name. It is distinguished from the first tithe by its use. The first tithe was specifically designated *for the Levite*:

“And, behold, I have given the children of Levi *all* the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation (Numbers 18:21).”

There are two important things to notice about this instruction. First, God gave all the tithe to Levi. It wasn't part of the tithe or all of the tithe in some years, it was simply all of the tithe. Second, the tithe was given to them “for an inheritance,” and for the work they did. The “for an inheritance” phrase refers to their personal income, while the expression “for their service” refers to the expenses of doing the work.

The use of the second tithe is described beginning in Deuteronomy 14:22.

“Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.”

Remember that the first tithe was all given to the Levite. Here is a tithe that you eat yourself. However, you were not allowed to eat it just anywhere, but only in the place that God designated (Deuteronomy 12 17, 18). This tithe provided expenses for the three annual pilgrimage festivals:

“Three times in a year shall all thy males appear before the LORD thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles...(Deuteronomy 16:16).”

These are called “pilgrimage festivals” by commentators, because the Israelites could not keep them at home (unless home happened to be Jerusalem). They were required to travel some distance to appear before God in a “Holy Convocation”-a commanded assembly. These were not solo acts of worship, but collective worship with God's people from all over.

All this travel was costly, and then there were the expenses incurred in staying at Jerusalem for the festivals-both Tabernacles and the Passover were seven day festivals. The festival tithe instructions continue with important details:

“And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee (Deuteronomy 14:24-27).”

All this is set in ancient economic terms, but it is not hard to translate into our system. For one thing, most of us are paid in money in the first place, so we have no exchanging to do in order to have money for travel. We also tend to incur more expense in travel. Festival tithe today can be used for air travel, accommodations on the way, preparations on the car if you drive (new tires, tune up, fan belts and hoses, oil changes, etc.) gifts and clothing for yourselves and your children. At the feast, it can be used for the best food and drink you can find, gifts for family and friends, souvenirs-indeed, anything you want within reason.

It is fascinating to realize that God did not merely command attendance and then leave it to us to decide how much we needed. It doesn't take much thought to realize that if we don't lay up for the feast, then a lot of us won't have money to go. And even those who do will not be as generous with themselves or their families as they would if they had more than enough. The very idea behind the festival tithe is that we have *more than enough*.

But what if you have too much? For one thing, the scripture says not to forget the Levite (the Levites were apparently not required to save a second tithe). You can add festival tithe to your holyday offerings if you wish (Deuteronomy 16:16, 17). You can even save it over until next year-maybe someday you will have enough second tithe to join the brethren in England or Australia for the feast.

But isn't the second tithe a burden for many? Maybe. But consider the burden God has removed from us in relieving us of Christmas. When we consider what the average family spends on Christmas, with parties, presents, decorations, travel, clothes, interest on charge cards, etc., the second tithe doesn't look nearly so heavy. When we add Easter, Halloween, Valentine's Day, and all the rest, it seems even lighter. Then consider the cost of family vacations, and the festival tithe is no burden at all.

On the other hand, suppose you lose your job part way through the year. You are out of food, and out of money, with two kids to feed. All you have is \$538.00 in festival tithe in a bank account. What then? Can you use it to feed your children?

It came to pass on a day that Jesus and His disciples were walking through a grain field on the Sabbath day, and the disciples plucked some grain and began to eat it. When the Pharisees saw them, they challenged Jesus: “Behold, thy disciples do that which is not lawful to do upon the sabbath day” (Matthew 12:2).

Jesus did not argue whether what they had done was lawful, but took another tack entirely:

“Have ye not read what David did, when he was an hungered, and they that were with him; How he entered into the house of God, and did eat the shewbread, which *was not lawful for him to eat*, neither for them which were with him, but only for the priests? (verses 3, 4).”

Jesus simply told the Pharisees that there were times when human hunger was more important than the letter of the law. Make no mistake about it, the festival tithe has not been abolished any more than the festivals themselves, but if a family has a genuine emergency, the saved festival tithe can be a lifesaver. Imagine their straits if they didn't even have that!

Even so, I know some will say, “I wish I could save a second tithe, but in my situation it is just not possible.”

How do you know? Have you tried it? There are times in life when a leap of faith is required, and the festival tithe is one of the shortest leaps of all. The tithe never leaves your control. It is not nearly the leap required of the widow who encountered Elijah. The story is told in I Kings 17.

God had told Elijah to go to the town of Zarephath, and that He had commanded a widow woman there to sustain him. When he got there, he found her gathering firewood and asked her for a drink of water. While she was getting it, he also asked for a morsel of bread. She replied, “As the LORD thy God liveth, I have not a cake, but an handful of meal in a barrel, and a little oil in a cruse: and, behold, I [am] gathering two sticks, that I may go in and dress it for me and my son, that we may eat it, and die” (I Kings 17:12).

In the normal course of events, what man would have the gall to persist in asking this woman for bread? Yet, Elijah persisted:

“And Elijah said unto her, Fear not; go and do as thou hast said: but make me thereof a little cake first, and bring it unto me, and after make for thee and thy son. For thus saith the LORD God of Israel, The barrel of meal shall not waste, neither shall the cruse of oil fail, until the day that the LORD sendeth rain upon the earth.”

The woman did as he said, and all three of them had food for the remainder of the drought.

Take the leap of faith and save a festival tithe. It may be that God will look down from heaven, see your faith and bless you for it. Put it in its own account so you won't be

tempted to use it. Don't use credit to go to the feast-if you haven't saved a festival tithe don't go. Save it for next year. The foolish use their credit cards to observe Christmas and then spend the whole year paying it off-with interest. The wise *save* their festival tithe and then freely spend it-with interest. No wonder God's law is called the "Law of Liberty."

The Third Tithe

The origins of the third tithe are lost in antiquity, but we do know a little bit about it. The law explaining the third tithe follows on the heels of the law of the second tithe:

"At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest (Deuteronomy 14:28, 29)."

First, a little commentary: the third tithe was distinguished from the first and second tithes by its use. The first tithe was given entirely to the Levites for the service of God. Since that service went on every year, this tithe in the third year had to be an additional tithe. The second tithe was eaten by the man who saved it along with his family. The third tithe was eaten by the poor.

The expression "within thy gates" is also important. The second tithe could not be eaten in one's home town (unless that home town happened to be the location of the festival). The third tithe, on the other hand, was to be laid up in one's home town. It was to be there for easy access by the poor.

There have been a lot of judgments rendered over the years relative to these tithes. Some Jewish authorities suggested that there was no third tithe-that during the third year, the second tithe was for the use of the poor. But that would have meant there would be no feast in the third year. Other authorities have decided that the third tithe was to be laid aside every third year or the third and sixth year of a seven year cycle. But this passage begins "At the end of three years," and is followed by the same formula, "the end of seven years." There is no mention of the sixth year or of "every three years." It appears that the tithe of the third year was just that-an extra tithe in the third year of a seven year cycle.

It is not hard to understand how an ancient authority, concerned about revenue to take care of the poor, might double up on the third tithe. Nevertheless there is nothing in the law to require it.

The only other passage that mentions this law is Deuteronomy 26:12-15:

"When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; Then thou shalt say

before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me...Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.”

The third tithe seems to be required to finish off the claim of God’s blessing, but there is no suggestion of more than one year in seven.

The third tithe was, in fact, the welfare, or social security system of ancient Israel. The ministry of the Church of God, while affirming the first and second tithe, decided long ago that the governments of most modern nations have taken over the third tithe.

Let me explain. Over a seven year cycle, a faithful Hebrew following the letter of the law would have given an extra tithe only one year out of seven. Assuming that his income was a thousand talents a year, he would have paid 700 talents in first tithes over a seven year period. In the same period of time, he would have paid only 100 talents in third tithe. Over time, the third tithe only amounted to one seventh of a normal tithe. Put another way, if you earned 20,000 dollars per year, your third tithe would average only \$285.00 per year—a small enough amount to give to the poor.

A modern equivalent of the third tithe system is the social security and welfare system of the United States. In social security alone, you pay (or your employer pays for you) 15 percent of your 20,000 dollar income. This amounts to a cool 3000 dollars per year—every year, not just one year in seven. The ministry concluded that the third tithe was covered rather thoroughly by that amount of money. And that is not all you pay. A substantial amount of your federal income tax, your state and local taxes, and the sales taxes you pay from day to day, goes to help the poor in one way or another.

The decision of the ministry was, since the government was taking far more than a third tithe from us and spending it on the widows and fatherless children, that there was no need for us to pay another poor tithe to the church. This does not mean we have no need to help the poor apart from the government—on the contrary. In ancient Israel, the third tithe was not the only way the poor were helped. The law also encouraged a lot of private generosity in addition to the “poor tithe.”

But the third tithe, as such, is not applicable in any society with a tax based program to help the poor. It has not been abolished or repealed, it is just that the government is doing it, however badly.

Just before the example of the disciples plucking corn on the Sabbath, Jesus said: “Take my yoke upon you, and learn of me; for I am meek and lowly in heart: and ye shall find rest unto your souls. For my yoke is easy, and my burden is light” (Matthew 11:29). God’s “tax” for the poor was indeed much lighter than what we have to pay today.

May God give you the grace and courage to take His yoke upon you, and may He look down and bless you richly for the leap of faith.