What You Should Know About TITHING

Some argue that there is only one tithe mentioned in the Bible—that this one tithe is to be used for the work of God, for travelling to the festivals, and for widows and orphans. Is this argument sound? Here is the answer!

by Herman L. Hoeh

I is there only one tithe mentioned in the Bible? To whom does the tithe belong? How is it to be used? Is it any different in New Testament teaching compared with the Old?

The New Testament Teaching

Many sects assume that in New Testament times no tithe is to be kept. Others contend we are commanded to tithe in the New Testament. So let’s notice what the Bible really says.

Paul tells us in Hebrews 7:5-9, "And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham."

Observe that this verse says that, according to the law, the Levites had been given the commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham.

Does this mean that tithing commenced with Moses and the Levites? Let Paul continue with the answer: Verse 8, "Here men [the Levites] that die receive tithes"—not portions of tithes, not a part of a tithe, or merely offerings—but "receive tithes; but there [speaking of Abraham] He receiveth them, of whom it is witnessed He liveth [speaking of Melchisedec]. And, as I may so say, Levi also, who receiveth tithes [according to the law], paided tithes in Abraham, for he was yet in the loins of his father [he wasn’t born yet] when Melchisedec met him."

So tithes were being received even in Abraham’s day!—centuries before the Levites were made priests.

Continuing: Verse 11, "If therefore perfection were by the Levitical priesthood"—[of course, it was not] then, Paul goes on to say, there would have been no need to change a priesthood. But "the priesthood being changed there is made of necessity a change also of the law" (verse 12).

What Paul is pointing out is that Abraham paid tithes to Melchisedec. Though the Levites received tithes of the people, yet through Abraham the Levites indirectly paid tithes to Melchisedec also. Christ today is high-priest, with the rank of Melchisedec. Therefore, if even those who died [the Levites] received tithes, how much more should the One who lives receive tithes? That is Paul’s argument.

That is the New Testament teaching! The tithes, then, are to go to the priesthood of Melchisedec—to Christ—because Christ, who is Melchisedec, received tithes of Abraham even before Levi was born! Tithing in the New Testament therefore becomes even more important than it was in the Old Testament.

We might now turn to II Timothy 2:3-7, where Paul emphasizes nearly the same thing to the evangelist Timothy: "Thou therefore endure hardness, as a good soldier of Jesus Christ. No man that warreth entangleth himself with the affairs of this life; that he may please him who hath chosen him to be a soldier. And if a man also strive for masteries, yet is he not crowned, except he strive lawfully." In other words, the man who is called for a special duty should perform his duty and not be trying to make a living on the side.

To continue: "The husbandman that laboureth must be first partaker of the fruits. Consider what I say; and the Lord give thee understanding in all things." Paul is pointing out that Timothy, like the husbandman, like the soldier, has a
right to receive remuneration as one who works for the Lord. The Lord is to pay him for his work. Timothy was not to be looking for a job outside to sustain him. If he is going to do God's work, God is the One who is to take care of him. The Levite who worked at the altar, remember, ate of the altar.

Now let us notice that tithing in the Old Testament is commanded by a statute which we are to keep forever.

A Law from the Beginning

Tithing is not an invention of Moses. Tithing preceded Moses. Moses did not dream up the idea. Genesis 14:20 tells us: "Blessed be the most high God, which hath delivered thine enemies into thy hand." Melchizedec is speaking. "And he [Abraham] gave him [Melchizedec] tithes of all." Abraham paid tithes, and Abraham did not receive this from Moses! This was over 430 years before the Law was delivered through Moses.

Now turn to Exodus 19:5. There is a little phrase at the end of this verse that we should notice. God says: "... for all the earth is mine." Everything belongs to God. God owns everything. Man is only a sojourner on the earth. Man owns nothing permanently.

Since God owns everything, then how does man receive anything? He receives it from God. As everything belongs to God, then whatever man has comes from God. But, on what basis does man receive things from God. Does God put a stipulation? Does God reserve a certain portion for Himself?

The Principle of Tithing

Let us read the first mention of tithing in its full details in Leviticus 27. Verse 1: "The Lord said unto Moses, This is what the Lord tells Moses. Verse 2: "Speak unto the children of Israel, and say unto them..." What does God command Moses to tell the children of Israel?

Begin with verse 30: "And ALL the tithe of the land, whether it be of the seed of the fruit of the tree, is the Lord's: it is holy unto the Lord."

Did you notice? ALL the tenth, or the WHOLE tenth, or the ENTIRE tenth of the land, whether it be of the seed or of the fruit, whatever comes forth from it, is the Lord's. (The word "tithe" of course, means a tenth.) It is holy unto the Lord. It then belongs to God. It is His. It is not man's. It is His.

We read also in Malachi, with respect to the tithe. "Will a man rob God? If God didn't own something, how would man be robbing Him? Isn't it very plain that what is being robbed from God is what belongs to Him? If man owned the tithe, and God did not own it, it wouldn't be robbing God to keep it! Notice it—Malachi 3:8: "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? "Don't ye everywhenthing? Well, the answer is NO!—In tithes and offerings, Ye are cursed with a curse: for ye have robbed Me, even this whole nation."

God most own the tithe. It is His. It isn't man's. Since it belongs to God, man doesn't have anything to say about what's to be done with it, does he? It's God's. It's not man's. We need to recognize that fact.

Continuing with Leviticus 27:31, "And if a man will at all redeem ought of his tithes [of the seed or of the fruit]..."—in other words, if he wants to keep a certain crate or basket of fruit which was a part of the tithe—God says, "He shall add thereto the fifth part thereof. That is, he paid the equivalent of a tithe with other fruit or seed, PLUS another twenty percent, if he wanted to keep a special crate marked as tithe.

"And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord." If something is HOLY, it is for special use and purpose. It is for God to use as He purposed. When it comes to tithes of the herd or the flock, the owner "...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 the change thereof shall be holy; it shall not be redeemed.

They were not to examine the tithe of animals to see whether it was good or bad. Suppose that one of the lambs that went through was lame or had been injured, or diseased. They were not to search whether it be good or bad. There was to be no exchange. The tithe was just to be a plain 10% of the average flock or herd when sold.

Now verse 34: "These are the commandments, which the Lord commanded Moses for the children of Israel in Mount Sinai." This is spoken directly to Moses for the people. The people are made to know that the entire tithe doesn't belong to them, but to God, and it is holy unto Him.

Who Received the Tithe?

Now we can proceed to Numbers 18:8: "And the Lord spake unto Aaron..." What He says to Aaron is in the following verse. In Leviticus the Lord spoke to Moses to tell the people about tithing. Now, in Numbers 18 God isn't even speaking to Moses. "The Lord spake unto Aaron!" Aaron was the high priest. Notice verse 20: "The Lord spake unto Aaron, Thou shalt have no inheritance in their land [that is, in the land of the other tribes], neither shalt thou have any part among them [the other twelve tribes]: I am thy part and thine inheritance among the children of Israel."

What were the Levites and the family of Aaron to inherit? They were to inherit God's part. "I am thy part and thine inheritance among the children of Israel."

Verse 21: "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."

The Lord is here speaking to Aaron, in verse 20, about the fact that Aaron doesn't own any productive land for an inheritance. The only places in Palestine they were even allowed to reside in were 48 Levitical cities, and of these 13 cities were devoted to the priesthood. They just had a small area around the cities where they kept the produce which was turned over to them the tithes and offerings. But notice especially verse 21: "I have given..." Who is speaking? God is speaking! God has given. If God is giving then He must have something to give. If God doesn't own what He is giving then He wouldn't be able to give it! Isn't that clear? Whatever God owns He is giving. If you have a piece of property legally recorded in your name, what right have I to give your property to your neighbor? Why, no right at all! I have no right to take your inheritance and give it to someone else.

And what has God given to the children of Levi? All the tenth in Israel for an inheritance!

The word "all" here comes from the
Hebrew word "kowl," sometimes "kohl," and it means An offering or the ENTIRE amount, the WHOLE. You may check that in Young's or Strong's Concordance. The whole of the tithes is the Lord's. Here we find that He has given all, or the whole, of the tithe or the tenth in Israel for an inheritance to Levi. He doesn't say, "I'll let the people decide how much of this they want to give." He says, "I have given all the tenth." But for what? "...for an inheritance" to the children of Levi.

This then, becomes the children of Levi's inheritance. It now belongs to them!

Now, we should examine what God says about an inheritance.

The Rights of Inheritance

Turn to Numbers 36. Here is a very emphatic account. According to the story, one of the families of the children of Joseph had only daughters and no sons. The question was, were they going to lose their inheritance? Numbers 36:7: "So shall not the inheritance of the children of Israel remove from tribe to tribe: for every one of the children of Israel shall keep himself to the inheritance of the tribe of his fathers. And every daughter, that possesseth an inheritance (because there was no son) in any tribe of the children of Israel, shall be wife unto one of the family of the tribe of her father, that the children of Israel may enjoy every man the inheritance of his fathers. Neither shall the inheritance remove from one tribe to another tribe; but every one of the tribes of the children of Israel shall keep himself to his own inheritance."

Now, doesn't that make it plain?

It says every one of tribes of the children of Israel shall keep his own inheritance!

Twelve tribes inherited the land, and each one was to keep to its own inheritance. The daughter who was sole heir of the father, because there was no son, was not to marry a man of another tribe, but was to marry a man of her own tribe in order that the land would not pass to another tribe.

But Levi also had his inheritance—the tithes—"all the tenth...for an in heritance." And verse 23: "...It shall be a statute FOREVER throughout your generations, that among the children of Israel they [the Levites] shall have no inheritance [in the land]."

The inheritances are not to move from tribe to tribe. The tenth does not and never did belong to any of the other tribes, but to God who gave it to Levi, as long as the tribe represented God's ministry on earth. Now, as the priesthood of Melchisedec is doing the work of the ministry today, the tithes go to Melchisedec and to his ministers. Notice that, according to the Old Testament, Levi was NEVER to have a land inheritance—but that did not guarantee that Levi would always inherit the tithes. Levi received the tithes when they obeyed God and were His ministry—or else they received nothing! God ordained that they serve Him and live, or else perish!

The Levites Tithed Also

Now read verses 25 and 26: "And the Lord said unto Moses, When you take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up a heave offering of it for the Lord, even a tenth part of the tithes."

What is this? The tithes that the Levites are to pay!

If all the people pay God all that belongs to Him—that is, pay to Him the tenth which He in turn gives to the Levites—then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithes.

Verse 28, "Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel and ye shall give thereof the Lord's heave offering to Aaron the priest."

And they were to make an offering out of all their gifts (verse 29).

A Levite was anyone of the tribe of Levi, but the priesthood came from the family of Aaron, Levi's great-grandson. The Levite had to tithe his income. He had to give one tenth of the tithes to the family of Aaron, which held the high-priesthood at the time.

All the tithes belonged to the tribe of Levi, but one tenth of it was given to the family of Aaron. The tenth of the children of Israel went to Levi, and a tenth of that went to the family of Aaron. That is the order in which God arranged the tithing system in the Old Testament.

But let us notice again verse 26. Nehemiah throws light on this subject, chapter 10:29,38. In verse 29 they entered into a covenant to set aside (last portion of verse 37) "the tithes of our grounds unto the Levites that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithes of the tithes unto the house of our God, to the chambers unto the treasure house."

It is clear from this that the Levites—even over this long period of centuries from the days of Moses to the days of Nehemiah—were to have the tithes as an inheritance and they were to set aside a tenth of those tithes for the family of Aaron. The priests were to supervise the taking of the tithes, a tenth of which was to go up to the house of God where it was distributed to the entire Priesthood which resided at Jerusalem—the only place where offerings were permitted on the altar.

We should now turn to another illustration which is found in Deutoronomy 18:1-2. "The priests the Levites (in other words, those of the family of Aaron, the priestly family of the tribe of Levi), and all the tribe of Levi (not of the family of Aaron, but of the tribe of Levi), shall have no part nor inheritance with Israel [no land]: they shall eat the offerings of the Lord made by fire, and His inheritance. Therefore they shall have no inheritance among their brethren: the Lord is their inheritance, as He hath said unto them."

What was "His inheritance"? According to the book of Numbers, chapter 18, His inheritance was "All the tenth." So the Levites were to live and eat of the offerings made unto the Lord at the altar, AND of all the tenth—the tithes of Israel. That should be very plain!

Everywhere we find the Bible agrees with itself, whether in Numbers, in Deutoronomy, or in Nehemiah or Hebrews. The tithes was the inheritance of the Levites. This is his, not the people's. This is what the Levite owns.

Only One Tithe?

Now come the problem texts. Many have had questions and doubts about the book of Deutoronomy. Let's begin with chapter 12. "These are the statutes and judgments, which ye shall observe to do in the land, which the Lord God of thy fathers giveth thee to possess it, all the days that ye live upon the earth."

Then he tells them they were to throw down idolatrous altars; throw down everything that represented false religion. The children of Israel were not in any way to serve God as the heathen had done to their gods (verse 4). Now verse 5: "But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come..."

What were they to come there for? Verse 6, "And thither ye shall bring your burnt offerings, and your sacrifices, and your TITHES, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: And there ye shall eat." This is addressed to the people by Moses on the east side of Jordan. He warned them to bring all these things
up to headquarters. "There ye shall eat before the Lord your God and you shall rejoice in all that you put your hand unto, ye and your households, wherein the Lord thy God hath blessed you. Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes."

Instead of having altars and high places throughout the country, they were to have one central place and there they were to bring their burnt offerings (which they wouldn't be eating anyway because the burnt offering was wholly burnt on the altar), and other sacrifices, and tithes, and heave offerings, free-will offerings, and the firstlings. And it was there that the people were to eat before the Lord; not some other place. That is what Moses is emphasizing. Some have hastily concluded from this verse that there cannot mean everything mentioned in inheritance. But it does not say this. In offerings, and the firstlings.

This particular verse Moses does not expressly tell what is to be eaten. It cannot mean everything mentioned in verse 6, for burnt offerings were not eaten.

But notice, they were to bring "tithes" there. The word is in the plural—more than one! Every where else where the tithe, or inheritance of Levi, is mentioned it has been in the singular. But here it is plural, "tithes," more than one! Let's go on. We pick up the story again in verse 11: "Then there shall be a place [when you reach the other side of Jordan] which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord: And ye shall rejoice before the Lord your God, ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forsasmuch as he hath no part nor inheritance with you [in the LAND]."

Israel was to observe the annual festivals where God chose to put His name. The Feast of Tabernacles was held especially at the one place, whereas the others were often held in areas more localized. They were also told: "Take heed to thyself that thou offer not thy burnt offerings in every place that thou seest" (verse 13). Verse 14: "But in the place which the Lord shall choose in one of thy tribes, there thou shalt offer thy burnt offerings, and there thou shalt do all that I command thee."

According to verses 15 and 16, they could kill and eat other meat at home if they wanted to. Only those things that God had especially commanded were to come to the one place.

Now Deut. 12: 17—a most important subject. "Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstling of thy herds or of thy flock, not any of thy vows which thou vowedst, nor thy free-will offerings, or heave offering of thine hand: but you must eat them" (Jewish translation in Magal's Linear reads it, not them)—"but you must eat it [the tithe] before the Lord thy God in the place in which the Lord thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the Lord thy God in all that thou puttest thine hands unto. Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth."

Verse 17 clearly forbids anyone to eat within his gates the tithe of the corn, wine, oil, the firstlings of herds or flocks. They must be eaten before the Lord in the place which He shall choose.

Who is to eat it? You, your son, your daughter, manservant, maidservant, and the local Levite.

Not the First Tithe

Many have stumbled on this verse. I would like to quote what a modern scholar says about these verses. It is a good illustration of how people reason today.

The International Critical Commentary states this in its comments on page 169: "The Deuteronomic law of tithe is, however, in serious, and indeed irreconcilable, conflict with the law [mentioned in Numbers]. In Numbers 18: 21-28 the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests; in Deuteronomy it is spent partly at sacred feasts . . . partly in the relief of the poor—in both cases the Levite . . . sharing only in company with others, as the recipient of the Israelite's benevolence."

If that tenth described in Numbers belonged to the people, then the Levite has no real right to all of it. But if it belonged to the Levites, the people have no right to it. If it belonged to the people, the Levite had no right to give a tenth of it to Aaron; that would have been the people's responsibility. But it was Levit's responsibility, not the people's.

It is very plain then, that whatever tithe is described here in Deuteronomy cannot be the same tithe described in the book of Numbers! That it is not the same tithe becomes clear when we read the same account from the Septuagint translation of the Bible. This is the Greek translation of the Hebrew Old Testament, rendered again into English. It throws a great deal of light on this 17th verse of Deuteronomy in the Hebrew:

"Thou shalt not eat in thy cities the additional tithe of thy corn, of thy wine, or of thy oil, or the first-born of thy herd or of thy flock, . . . but before the Lord thy God thou shalt eat it, in the place which the Lord thy God shall choose."

The Greek word rendered tithe is епібидектон which may mean "an additional tithe," or "a tithe besides." The Greek word δεκατον which means a tenth is not used, but another word епібидектон which means an additional tenth—or a tithe besides.

If this were the same tithe as is described in Numbers, then it means that all that tithe had to be eaten by the people and the Levites in only one place. What, then, were the Levites to do when they returned home?

Deuteronomy 12:11 plainly speaks of tithes—in the plural—more than one 10%. But when we come to verse 17—"in speaking of a tithe NOT to be eaten at home"—Moses uses the word in the singular. One tithe, or 10%, which is the Levite's, is to come to headquarters for distribution throughout the country. Another tithe, or 10% is to be eaten by everybody only at the place where God places His Name.

It's plain that the Greek-speaking Jews who translated the book of Deuteronomy understood tithing clearly. The people were not to eat within their gates or cities the "additional tithe"—or the "tithe besides"—the "other tithe." This has nothing to do with the first tithe!

Chapter 12 is not the only place mentioning these two tithes.

Verse 22 of Deuteronomy reads: "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." Verse 15: "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."

Even the Levite was to eat of it only where God chose to put His name! (Deut. 12:18.) Yet the Levites were to live off their tithe in all the cities throughout the country. Therefore, the tithe that they must have lived on in their cities and villages certainly couldn't have been the tithe which all were forbidden to eat in their own homes.

Obviously, the plural usage in Deuteronomy 12:11 shows that there is more than one tithe under consideration. Notice very plainly in chapter 14, verse (Please continue on page 10)
Did the children of Israel really cross the Red Sea? We are told in the Bible that Israel fled Egypt during the Days of Unleavened Bread. That they were driven out because the Egyptians had been supernaturally punished by God. But at the last minute, Pharaoh changed his mind! It took yet another miracle to deliver the children of Israel out of Egypt, says the Bible—the "miracle of the Red Sea."

Did this miracle really happen?

Do Miracles Happen Today?

It is time we asked ourselves if it takes a miracle today for Christians to separate from this world, to come out of this world's society, and to live as God has ordained? Those who say that the miracle of the Red Sea did not happen are the same people who today say we do not have to rely on any supernatural power to overcome this world.

The supreme lesson we must learn from the Days of Unleavened Bread is that, after Christ has passed over our mistakes and overlooks our past, we have to go through a period of separating from this world—and in this process we cannot extricate ourselves from this world without a divine miracle. This miracle is something that God, not man, has to perform—just as God performed, according to the Scripture, the miracle of the Red Sea! God told the children of Israel, "Stand still, and see the salvation of the Lord."

Now let's look through the story of what really took place during the seven days of Unleavened Bread—from the time the children of Israel left the land where they observed the Passover to the time they crossed the Red Sea.

Modern critics have all kinds of theories as to the directions the children of Israel took when they journeyed in Egypt from the city of Rameses, where they met at the night of the Festival, to the Red Sea. One sometimes wonders where the children of Israel would have been taken had all the modern critics instead of Moses led them from Pharaoh!

What portion of the land of Egypt did Israel journey through upon leaving? What is the route of the Exodus? Did the crossing of the Red Sea really occur?

The Background of the Story

Let's try, for the background of the story, to Genesis 15:18, "In the same day the Lord made a covenant with Abram, saying, Unto thy seed have I given this land, from the river of Egypt unto the great river, the river Eu- phrates."

Is this "river of Egypt" the Nile? Some modern critics tell us "no." They claim it is, instead, a dry river bed, which flows only in the winter, in midst of the Sinai peninsula.

But the Bible plainly declares it is the River of Egypt, not the river of the Sinai peninsula. It is not the river of the Philistines. It is the river of Egypt!

There is only one river of Egypt—the Nile.

If God had not given Abraham's descendants dominion to the river of Egypt, but had given them only a dry river bed in the middle of the Sinai desert, then what right have his descendants—the British and other Western Europeans—had to build the Suez Canal? Why is it wrong for Nasser to have taken over the Suez Canal unless it belonged to Israel in the first place?

The very fact that God used Israel to build the Suez Canal is in itself proof that the children of Israel should possess the land of Egypt to the Nile!

Certainly from fulfilled prophecy the river of Egypt is the Nile.

We have this confirmed in Joshua 15:4. This Scripture tells us that the border of the land in the south "passed toward Asmon, and went out unto the river of Egypt; and the going out of that coast were at the sea: this shall be your south coast."

Also in verse 47, "Ashdod with her towns and her villages, Gaza with her towns and her villages, unto the river of Egypt, and the great sea, and the border thereof."

When we come to I Kings 8:65, we find the same border: "And at that time Solomon held a feast, and all Israel with him, a great congregation, from the entering in of Hamath [near the Euphrates] unto the river of Egypt" celebrated a festival.

Now we want to find out if God ever caused the children of Israel to possess the territory east of the Nile. Was the land east of the Nile ever possessed by the children of Israel?

Where Is Goshen?

Notice what the Egyptians themselves promised for the children of Israel because of what Joseph did for them. Here is what we find in Genesis 45:10, "And thou shalt dwell in the land of Goshen," says Joseph to his father at Pharaoh's command, "and thou shalt be near unto me, thou, and thy children, and thy children's children, and thy flocks, and thy herds, and all that thou hast."

Jacob and all of the family of Israel could dwell in the land of Goshen.

But—where is the land of Goshen?

Modern scholars tell us that it is a small, semidesolate area east of the Nile halfway between the Nile and the Suez Canal today. This is supposed to be the land with which God blessed Jacob in the land of Egypt.

Because critics have assumed this is the land of Goshen, they cannot believe that there were 600,000 Israelite men, beside women and children, at the time the exodus occurred.

Of course in this area which the scholars tell us is the land of Goshen, there couldn't have even been 6,000 men, beside women and children, with all of their cattle. The fact is, scholars haven't understood where the land of Goshen is.

Genesis 46:28 tells us more of the story. "And he [Jacob] sent Judah, to direct his face unto Goshen." Jacob was coming down from Beersheba in Palestine into Egypt. "And they came into the land of Goshen. And Joseph made ready his chariot, and went up [northward] to meet Israel his father, to Goshen, and presented himself unto him."

Did you notice that Joseph was not in the land of Goshen? Joseph dwelt where Pharaoh was. And Pharaoh was at Memphis, the capital of lower Egypt. "Joseph made ready his chariot, and WENT UP TO MEET Israel his father." He went up to Goshen. He was going NORTH. Therefore, the land of Goshen was NORTH of the capital of Egypt at this time.

Mr. and Mrs. Armstrong, Dr. Meredith and I have all been to Memphis. It is just west of the Nile, a few miles south of modern Cairo.

Now verses 33 and 34 of Genesis 46: "And it shall come to pass, when Pharaoh shall call you, and shall say, What is your occupation?—Joseph instructs his father to say this—"That ye shall say, Thy servants' trade hath been about cattle from our youth even until now,
both we, and also our fathers; that ye may dwell in the land of Goshen, for every shepherd is an abomination unto the Egyptians." Egyptians often hired foreigners to tend to their cattle. So the purpose was to have the children of Israel dwell in the land of Goshen to tend cattle there.

Chapter 47, verse 5 picks up the story. "And Pharaoh spake unto Joseph, saying, Thy father and thy brethren are come unto thee: The land of Egypt is before thee; in the best of the land make thy father and brethren to dwell; in the land of Goshen let them dwell: and if thou knowest any men of activity among them, then make them rulers over MY cattle."

Did you notice that Pharaoh said to the children of Israel, "The land of Egypt is before you, the best of the land, the land of Goshen." This is the portion of Egypt that Pharaoh is actually turning over to the children of Israel because of what Joseph did!

Remember, God told Abraham that his descendants were going to control land to the river of Egypt—the Nile. This is how God began to fulfill that promise!

Now to verse 10: "And Jacob blessed Pharaoh, and went out from before Pharaoh. And Joseph placed his father and his brethren, and gave them a possession in the land of Egypt, in the best of the land, in the land of Rameses, as Pharaoh had commanded."

The best of the land, in verse 6, is called "the land of Goshen," while in verse 11, it is called "the land of Rameses.

Obviously, then, the land of Goshen and the land of Rameses are the same! It is the best of all the land of Egypt.

The Land of Rameses

One of the titles belonging to rulers of Egypt was "Rameses." This title, one of several applied to the rulers of Egypt, existed from the beginning of Egyptian history—long before the "Pharaoh Ramesses the Great" of history, who actually began to reign about 790 B.C.

Ancient Egypt was a feudalistic world. In feudalism the king claims theoretically to own everything. He leased the land out to his princlings and lords (who lease parts of their land to others of still lower rank), but the king reserves a certain portion for himself.

Pharaoh naturally reserved the best land for himself—the land of Goshen. It belonged personally to Pharaoh. So Pharaoh was not taking land leased to his lords. He is granting this territory to Joseph, who was next highest in the kingdom, for his service. The fee for receiving the land of Goshen or Rameses is stated in verse 6: "And if thou knowest any men of activity among them, then make them rulers over MY cattle."

Where were Pharaoh's cattle? In the land of Goshen, the land of Rameses. Pharaoh knew that if Joseph could bless all Egypt as he had done, his family would also be bound to bless his own stock. But in so doing, the Egyptians granted the right of the children of Israel to this territory. And by command of their ruler all the land of Goshen, the land of Rameses, is given to the children of Israel—as partial fulfillment of God's promise that Abraham's seed should extend to the river of Egypt, to the Nile.

Goshen During the Plagues

Continuing the story with Exodus 8:22. Another dynasty has risen up; Moses is dealing with a new Pharaoh. One of the plagues is about to occur: "I will sever in that day," God says, "the land of Goshen, in which my people dwell, that no swarms of flies shall be there; to the end thou [Pharaoh] mayest know that I am the Lord in the midst of the earth. And I will put a division between my people and thy people: tomorrow shall this sign be."

And this sign did occur, "... the Lord did so" (verse 24). These flies contaminated and plagued all the land of Egypt where the Egyptians were, but the flies did not plague the land where the children of Israel dwelt.

The land of Goshen is a particular territory where the children of Israel were dwelling. This was the land that had once belonged to the royal house. God makes a separation between that land and the rest of the land of Egypt.

Verse 26, chapter 9 tells us almost the same thing: "Only in the land of Goshen, where the children of Israel were, was there no hail."

Now to Exodus 12:19, the night of the Passover. "And it came to pass, that at midnight the Lord smote all the first-born in the land of Egypt—this was midnight on the 14th day—from the firstborn of Pharaoh that sat on his throne unto the firstborn of the captive that was in the dungeon [for the prison-house] and all the firstborn of cattle. And Pharaoh rose up in the night; he, and all his servants, and there was a great cry in Egypt; for there was not a house where there was not one dead. And he called for Moses and Aaron by night, and said, Rise up, and get you forth from among my people, both ye and the children of Israel; and go, serve the Lord, as ye have said. Also take your flocks and your herds, as ye have said, and be gone; and bless me also. And the Egyptians were urgent upon the people, that they might send them out of the land in haste; for they said [if they were to stay there any longer], We be all dead men."

In verses 34 and 35 the story continues. "The children of Israel... borrowed of the Egyptians" among whom they had been living. The next night—the 15th of Abib—having "spoiled the Egyptians" and driven their cattle, the Israelites came to the city of Rameses.

Stop for the moment and consider these facts. God told Moses, "Go not out of your houses until the morning." Moses and Aaron naturally would have remained in their house this night—all of the night of the 14th. But Pharaoh, who was not a firstborn son, came out of his house by night to find Moses and urge him and all Israel to leave.

Modern critics tell us that Pharaoh at this time lived in the city of Thebes in upper Egypt, the land of ancient Sheba. But they are all wrong! Pharaoh's headquarters was at the city of Memphis. The ruling dynasty in Moses' day came from Xois in the Delta, but the capital of all lower Egypt was at Memphis. This is where the government administration originated. It was at Memphis that Pharaoh that night rose up and went to Moses, and said, "Get out of the land and all your people, and he was urgent upon them."

Pharaoh could not have been far from where Moses was. That very night, he saddled his camel and went to Moses and Aaron! Wherever the children of Israel observed the Passover was a place very near the city of Memphis!

Remember, Israel dwelt in all the land of Goshen, but they had assembled in one particular area to keep the Passover. From this area they journeyed on the daylight part of the 14th of Abib to the city of Rameses, and met there the next night, the night of the 15th!

The Night of the Exodus

"The children of Israel journeyed from Rameses to Succoth, about six hundred thousand on foot that were men, beside children. And a mixed multitude went up also with them; and flocks, and herds, even very much cattle" (Ex. 12:37-38).

From here the children of Israel left on the night of the 15th! (Deut. 16:1).

Numbers 33:3 makes it even plainer. The children of Israel "departed from Rameses in the first month, on the fifteenth day of the first month; on the morrow after the passover the children of Israel went out with an high hand in the sight of all the Egyptians."

Between the morning after the Passover and the next night, "the children of Israel did according to the word of Moses; and they borrowed of the Egyp-
required, and they spoke the Egyptians, so that they knew not what they had spoken. And the people lay in the sight of the Egyptians thirty days.
tians," that is, they took their wages that the Egyptians withheld from them for nearly two centuries.

Then they gathered at Rameses. Where was this city?

Let me read what Josephus plainly tells us. Josephus, Antiquities of the Jews, Book II, Chapter XV. "So the Hebrews went out of Egypt, while the Egyptians wept, and repented that they had treated them so hardly. Now they took their journey by Letopolis, a place at that time deserted, but where Babylon was built afterwards, when Cambyses laid Egypt waste." So Rameses was the city of Letopolis, which later under Persian rule, was called the city of Babylon. Did you know there was also a Babylon in Egypt as well as in Mesopotamia where Nimrod started his kingdom?

What city is this today? Josephus, writing in Greek, calls this the city of Letopolis—a Greek name for Rameses. Polis means city in Greek. A metropolis is a "mother city." So Letopolis was the city of Letona—one of the names of Semiramis or Easter, the Queen of Heaven. It is the same from which Latin has come. So this was one of the cities dedicated anciently to the Queen of Heaven. No wonder it was also called Babylon later!

Smith's Classical Dictionary of Greek and Roman Biography says of the city of Babylon in Egypt that it "is in later times called Fostat or Old Cairo, a fortress in lower Egypt on the right bank of the Nile exactly opposite to Babylon in Egypt that it "is in later times called Fostat or Old Cairo, a fortress in lower Egypt on the right bank of the Nile exactly opposite to Babylon in Egypt." And as such it was the city of Letopolis, which later under Persian rule, was called the city of Babylon. Did you know there was also a Babylon in Egypt as well as in Mesopotamia where Nimrod started his kingdom?

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Israel Built Pyramids

Israel naturally had their headquarters near Memphis because at Memphis, the Egyptian orders were issued. That is the region where the pyramids were built. Interestingly enough, as we go through the account of Josephus we find the following surprising facts. Josephus tells us in his Antiquities of the Jews (Book II, chapter IX) that the children of Israel "were forced to channel [make channels for the river], to build walls for the Egyptians and make cities and ramparts... they set them also to build pyramids [after the pattern of the Great Pyramid], and by all this wore them out..."

The majority of the pyramids start from Old Cairo and go south, not north. The children of Israel must have labored in the area centered at the region of Old Cairo and on south throughout the heart-land of Egypt.

The city of Rameses, built by the children of Israel in honor of the Pharaoh, was Letopolis, the very city which today the Mohammedans call Old Cairo! Notice the accompanying map. God gave the children of Israel the land all the way to the Nile River. The land east of the Nile toward Palestine was the land of Goshen. That's where the cattle of Israel were grazing.

The capital city of lower Egypt was Memphis. That is where Pharaoh had his court.

The children of Israel, when they assembled in Rameses, were assembling at Old Cairo. Since they reached Rameses or Old Cairo on the night after the Passover, they must have assembled for the Passover a little to the south of Old Cairo—near Memphis, Pharaoh's capital. Memphis is on the west side of the Nile. Old Cairo is a little farther north on the east of the Nile River. Old Cairo is but a suburb of modern Cairo today, an old section of town. Most visitors are not even permitted today to see Old Cairo because it is such a ramshackle place—though it is not as deserted today as the children of Israel found it then. That is why they met there—because there weren't Egyptians living in that area.

Many Bible maps cannot be relied upon. They disagree with each other and with the Bible. The producers of these maps do not use the Bible as evidence, but their human theories instead!

Josephus at least should know as much as the scholars today. And when you put his evidence with the Bible, it's very clear that it had to be near the city of Memphis where they kept the Passover! As the congregation of Israel were leaving northward they gathered at the city of Rameses, which Josephus calls Letopolis—Babylon or Old Cairo in Egypt.

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Notice a plain statement in the Imperial Bible Dictionary (published in England, Volume 5, subject, Ramesses): "Immediately south of this region of Old Cairo there is an area where there were ancient quarries in a rocky mountain, from which much of the material for the pyramids was procured, and in which the poor Jews are said by Manetho [an Egyptian historian] to have worked."

This confirms what Josephus tells us in his work entitled Apion, Book I, chapter 26. Near these quarries on the east of the Nile opposite Memphis is an area called "Mera-vad-Musa, or the Habitation [or dwelling] of Moses." Moses was the leader and as he communicated back and forth with Pharaoh it is logical that opposite Memphis, where many of the lesser pyramids were built, Moses should have his headquarters—so this day bearing the name, "the Habitation of Moses."

Now continuing with the Imperial

Bible Dictionary: "From thence [that is, Mera-vad-Musa or the "Habitation of Moses"] they moved northward, passing, as Josephus says, by ancient Babylon or Old Cairo, and then by or over the site of modern Cairo, proceeding along the direct route to the land of Canaan, as far as Succoth, or Berket el Hadj, the Pool of the Pilgrims, ... "Succoth" merely means booths—or an encampment. It was where Moslem pilgrims, to this day, can go from Egypt over to Mecca, the holy city of the Mohammedan religion. It is on the way that led out of Egypt to the wilderness of the Red Sea.

But let us go on to Numbers 33 and read the rest of the account. "And they departed from Rameses [Old Cairo] in the first month, on the fifteenth day of the first month... and went out with a high hand in the sight of all the Egyptians. For the Egyptians buried all their firstborn, which the Lord had smitten among them: upon their gods also the Lord executed judgments. And the children of Israel removed from Rameses, and pitched in Succoth.

And they departed from Succoth, and pitched in Etham, which is in the edge of the wilderness. And they removed from Etham, and turned again [literally turned back] unto Pihahiroth, which is before Baalzephon: and they pitched before Migdol. And they departed from before Pihahiroth, and passed through the midst of the sea into the wilderness, and went three days' journey in the wilderness of Etham, and pitched in Marah."

The miracle of the Red Sea! Did it really happen?

What Road Did Israel Take?

Now let us pick up the story with Exodus 13:17: "And it came to pass, when Pharaoh had let the people go, that God led them not through the way of the land of the Philistines." Here we have the first of several highways named.

In ancient Egypt there were major roads which went out of Egypt. One was "the way of the Red Sea" which was southeast from the Delta. Another was "the way of Etham," or "the wilderness of Shur" which went from Egypt through Beersheba. It was the road by which Jacob came down into Egypt. The third is "the way of the land of the Philistines" which went up from the coast through Gaza by the Mediterranean. See the accompanying map.

As Israel was proceeding north through Old Cairo, they could have easily taken the way, or the highway of the Philistines—the Philistine highway.

Many assume that this road must have
been by the Mediterranean. They are wrong! The way of the land of the Philistines extended far into Egypt.

While the Israelites were still in Egypt, they could have traveled by the road that led northward to the land of the Philistines. But, instead of taking that, near as it was, God said, "Lest peradventure the people repent when they see war, and return to Egypt," God led the people about through the way of the wilderness of the Red Sea.

This is another road. This is the most southerly of the three major roads in Egypt. Instead of taking the northerly route which would have taken them through the land of the Philistines, or the middle route in an easterly direction through Beersheba, they took the road leading southeast into Sinai and Arabia. God led them, not straight north, but through the way of the Red Sea.

This is the common road that even to this day the Moslem pilgrims take to the holy city of Mecca in Arabia. It is a road that has been used from the very beginning of time when human beings have dwelt in the land of Egypt.

Continuing: "And the children of Israel went up harnessed [or, in ranks of five] out of the land of Egypt" marching up the road. "And Moses took the bones of Joseph [perhaps from the Great Pyramid just west of Old Cairo] with him: for he had straitly sworn the children of Israel, saying, God will surely visit you; and ye shall carry up my bones away hence with you. And they took their journey from Succoth," the first stopping point on this road which went toward the Red Sea. And from there, they took their journey "and encamped in Etham, in the edge of the wilderness [of Sinai]."

At this point, they could have gone straight out of Egypt into Sinai, and Pharaoh never could have caught them! All they had to do was to follow the road just as the Arabs do today—out of Egypt through the Sinai peninsula down through Arabia to Mecca.

Here they were at the border of Egypt, just north of the Red Sea, not by the Mediterranean. What happened next?

Now "the Lord went before them by day in a pillar of a cloud, to lead them the way; and by night in a pillar of fire, to give them light; to go by day and night" (Ex. 13:21). It took them the seven days of Unleavened Bread to leave Egypt altogether.

God "took not away the pillar of the cloud by day, nor the pillar of fire by night, from before the people" (verse 22). "And the Lord spake unto Moses (Exodus 14:14): saying, Speak unto the children of Israel, that they turn not [don't continue, but turn sharply to the right] and encamp before Pihahiroth, between Migdol and the sea, over against Baalzephon: before it shall ye encamp by the sea." They now camp by the seashore.

Where Are These Places?

The Imperial Bible Dictionary tells us again. "Pihahiroth, therefore, must have been the name of some natural locality, such as a mountain, or a range of mountains, a cliff, precipice, cape or promontory. It is said of the children of Israel, when [they were] overtaken by Pharaoh at the Red Sea, that they were entangled in the land, being shut in by the 'wilderness' or mountains (Ex. 14:3)."

Israel could not have gone farther in its line of march. Pharaoh had them bottled up in front of the Pihahiroth range of mountains! Did God make a mistake in leading them by the hand of Moses?

Israel ended up on an area at the upper portion of the Red Sea by the Gulf of Suez where there is a huge mountain range that comes right down to the sea. When they got into this area, it was like entering a bag. They could not go any farther by land. The only place they could go was out into the water because the mountain range comes right down to the seashore.

Opposite Pihahiroth was Baalzephon. This must have been a city where Baal was worshipped. Zephon means "the north." This was "Baal of the North"—the Baal that comes down from the north. This was the ancient seat of Santa Claus worship.

They also camped near Migdol. Where was it?

Trumbull, in his book called Kades-Barnea, page 577, reveals something about the city of Migdol: "A short distance to the northwest of Suez there is a station, or a pass, known as El Maktal—"the Migdol." It is directly on the line of the Hajj route." The Hajj is a modern Arabic term for "the way of the Red Sea." The modern El Maktal is "near the track noted . . . as the "Way of the Bed'ween into Ancient Egypt."

"Wilkinson judged 'from its name and position,' that this represents 'the Migdol of the Bible.'"

As they encamped before Pihahiroth, which is a mountain range, and Baalzephon, then Baalzephon was on the north, and Pihahiroth was the mountain range on the south. Then between Migdol, in the west, and the Red Sea, in the east, there is an area large enough for the children of Israel to be bottled up.

The Red Sea is nearly 8 miles across here! There is a very extensive area—many thousands of feet wide—which could have opened up for the children of Israel to cross.

Crossing the Red Sea

Let's continue with Exodus 14:3: "For Pharaoh will say of the children of Israel, They are entangled in the land, the wilderness hath shurt them in." And God hardened Pharaoh's heart, "And he took six hundred chosen chariots, and all the chariots of Egypt, and captains over every one of them. And the Lord hardened the heart of Pharaoh king of Egypt, and he pursued after the children of Israel." Pharaoh overtook them camping by the Red Sea on what probably was the sixth day of Unleavened Bread.

The Israelites were now frightened. They said in verse 12, "Let us alone, that we may serve the Egyptians. For it had been better for us to serve the Egyptians, than that we should die in the wilderness. And Moses said unto the people, Fear ye not, stand still, and see the salvation of the Lord, which he will shew to you to day: for the Egyptians whom ye have seen to day, ye shall see them again no more for ever. The Lord shall fight against you, and ye shall hold your peace. And the Lord said unto Moses, Wherefore criest thou unto me? speak unto the children of Israel, what they go forward—it is the Lord. Notice: "But lift thou up thy rod, and stretch out thine hand over the sea, and divide it: and the children of Israel shall go on dry ground through the midst of the sea."

The miracle was wrought when Moses stretched his rod forth. The sea parted thousands of feet wide! Then the winds came in to drive back the waters and to build them up as a wall on either side!

Now verse 21: "Moses stretched out his hand over the sea, and the Lord caused the sea to go back." It was a miracle! Contrary to seasonal weather, a strong wind blew "all that night, and made the sea dry land, and the waters were divided. And the children of Israel went into the midst of the sea upon the dry ground: and the waters were a wall unto them on their right hand, and on their left. And the Egyptians pursued, and went in after them to the midst of the sea, even all Pharaoh's horses, his chariots, and his horsemen. And it came to pass, that in the morning watch the Lord looked unto the host of the Egyptians through the pillar of fire and of the cloud, and troubled the host of the Egyptians; And took off their chariot wheels, that they drove them heavily: so that the Egyptians said, Let us flee from the face of Israel; for the Lord fighteth for them against the Egyptians. And the Lord said unto Moses,
reading at this point. "I will remember the works of the Lord: surely I will remember thy wonders of old. I will meditate also of all thy work, and talk of thy doings" (verse 11). What were God's doings?

We find them in verse 16: "The waters saw thee, O God, the waters saw thee; they were afraid: the depths also were troubled. The clouds poured out water: the skies sent out a sound: thiny arrows also went abroad. The voice of thy thunder was in the heaven: the lightnings lightened the world: the earth trembled and shook. Thy way is in the sea, and thy path in the great waters, and thy footsteps are not known. Thou ledeyst thy people like a flock by the hand of Moses and Aaron." (Psalm 104:30-32)

Thunder and rain and great lightening shook the land that night. In early morning the waters just poured in on Pharaoh as his chariot became stuck in the mud at the bottom of the sea—and be is there to this day!" (Psalm 78:48-50)

Pharaoh was dead. His army was slain. There was not one left. There was not even a solitary messenger to tell the Egyptians what happened (Psalm 105:46).

Read Exodus 15:4: "Pharaoh's chariots and his host hath he cast into the sea: his chosen captains also are drowned in the Red Sea. The depths have covered them: they sank into the bottom as a stone. Thy right hand, O Lord, is become glorious in power: thy right hand, O Lord, hath dashed in pieces the enemy." (Psalm 77:16-17)

The "land of Egypt" is "the field," or "the country," or "the kingdom of Zoan." Zoan gave its name to Egypt because it was the earliest city built in Egypt (Numbers 13:22 says that it was built 7 years after Hebron and was apparently the first city built in post-flood Egypt).

The country of Egypt was named after Zoan just as Israel was often named after Samaria, or Judah was named after Jerusalem.

The miracles that God wrought were in the land of Egypt—in the land of Zoan. They mean the same thing! These miracles did not occur in some obscure field outside the city of Zoan near the Mediterranean!

**EGYPT'S HISTORIANS ADMIT WHAT HAPPENED**

That is the story of the miracle of the Red Sea. And it is corroborated from the Egyptians' own record of history!

From the Exodus forward, Egypt was for almost four centuries overrun by Amalekites (or Hyksos, the Egyptian word for "shepherds") and punished for having enslaved the Israelites. Even as late as the days of Saul and David the Amalekites dominated Egypt.

In 1 Samuel 30 David meets an Egyptian slave left by his Amalekite master to die in the wilderness. "And David said to him, To whom belongeth thou? and whence art thou? And he said, I am a young man of Egypt, servant to an Amalekite; and my master left me . . ." (verse 13).

The ancient Egyptian historian Manetho admits all this: "There was a king of ours whose name was Timaus [the Greek form of Thom, a king of the 14th dynasty]. Under him it came to pass, I know not how, that God was averse to us, and there came after a surprising manner, men of ignoble birth out of the eastern parts [the Amalekites], and had boldness enough to make an expedition into our country, and with ease subdued it by force, yet without our hazardous a battle with them . . ." (Against Apion by Josephus, Book I, Part 14).

So the historical record of Egypt, when rightly understood, confirms the Bible. There was neither Pharaoh nor army left to defend the country! They disappeared in the Red Sea without leaving a trace. Not until the days of King Saul did Egypt recover her former power (See Ages In Chaos, Vol 1).

The miracle of the Red Sea did happen! The Bible is true! And the same living God who delivered ancient Israel from the world will intervene miraculously for us today to deliver us from our enemies. If we trust him and wait upon him, we, too, "shall see the salvation of the Lord."

**TITHING**

(Continued from page 4)

23, the word "tithe" is in the singular. This is a particular tithe—another tithe—that you are not to eat privately in your own home.

**WHAT IF IT'S TOO FAR?**

Continuing with verse 24: "And if the way be too long for thee, so that thou art not able to carry it . . . then shall 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 whatever thy soul [desires] . . . and thou shalt eat there before the Lord thy God."

Certainly, you don't eat the Levites' inheritance!

Though the tithe mentioned in Deuteronomy 14 is something which the Levites may share in (verse 27), this tithe is something that the people decide how to use for themselves! The people can turn it into money; they can spend it for whatever they like. And they are told not to neglect the Levite out of this tithe. (The Levites' portion was to be the firstfruits of vegetable produce and the unblemished firstlings as we shall soon see.)

You will find no statement in the Bible that the Levite was required to bring up a special tithe which he was to
The people are to eat it here. The people are to eat it here. If there were only one tithe mentioned in all the Bible, that would mean that God gives man the right to bestow it on whatever he wishes—wine and strong drink! And he could squander the Levites' inheritance, which is holy to the Lord, on whatever he pleases. Impossible! These must be two different tithes under consideration. Do you find any place in the Bible where you have the right to set aside that which is holy to the Lord—which is the Levites' inheritance—for the purchasing of your food, wine and strong drink, for all your own personal desires? Of course not.

You are not free to spend God's tithe! The only stipulation that God puts on this additional or second tithe is the place and the time where you use it!

Another Tithe!

Now turn for the moment to Deuteronomy 26:12, "When you have made an end of tithing ALL THE TITHES of your 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 your gates, and be filled; then you shall say before the Lord your God, 'I 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: I have not transgressed your commandments, neither have I forgotten them.'

Notice: The first portion of this verse tells us about TITHES. The people completed tithing that third year ALL THE TITHES—that implies more than one tenth in the third year. ('The third year' refers to the third year of the cycle of seven.) The third year was a special year. Why?

We have already observed that the first and second tithes were set aside "from year to year." The people were to go from year to year to the place which the Lord chose to eat the second or "additional" tithe. But here is something which is to be set aside the third year which is the year of tithing this special tithe!

I would like to quote from the Benson's Commentary concerning what the inspired Hebrew really signifies. Chapter 25:12 of Benson's Commentary makes this comment: "The third tithe... the Hebrew expression is, 'of that tithe.'"

Let us read it, now, as the Hebrew really emphasizes it: "When you have made an end of tithing all the tithes of thine increase the third year, which is the year of that tithe, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates..."

What He is emphasizing here, is that after you have made an end of tithing all your tithes in the third year, which is the year of that special tithe, you are to see that that special third tithe is given to the stranger, the fatherless, the widow, and to the Levite that they may eat within your gates.

Now notice what is mentioned in Deuteronomy 14:28: "At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shall lay it up within thy gates." They were to bring this tithe out of their houses, as you read in Deuteronomy 26:13, and they were to lay this one up within their gates. But the other tithes they were to take out from their homes (Deut. 12) and bring them yearly to the place where God chose to put His name.

But some people reason: 'that means that for two years they took it up to headquarters, but for the third year, the one tithe was left at home.' Modern critics reason in the same way!

They, too, reason that there was one tithe, that it didn't belong to God, that it wasn't the Levites' inheritance. They reason that the people spent it on themselves two years at the Holy Place, and the third year, they spent it for the needy at home. The indication, they conclude, is that the people wouldn't be keeping God's festivals any more than 2 out of 3 years! That's the way men reason! But that's not what the Bible says!

This special third tithe—God's insurance program—is for 'the stranger, the fatherless, the widow, and the handicapped Levite'—in other words, those having no means of support.

But I would like to read you how the Jews themselves, who translated this verse into Greek in the Septuagint, understood it. Deuteronomy 26:12: "When thou hast completed tithing all the tithes of thine increase the third year, thou shalt bring the second additional tithe to the Levite, the stranger, the fatherless, and the widow, that they may eat in thy gates, and be merry." The Greek wording here is to deuteron eidekaton, that is, "the second additional tithe."

As there is not only one tithe, but also an additional tithe, then this second additional tithe would be the third tithe! That is how the Jews understood it 250 or 270 years before the time of Christ.

What About the Firstlings?

We come now to the question of the firstlings, or firstborn of animals. Some reason that since "firstlings" are mentioned as belonging to the priests and also as part of the second or additional tithe, therefore there are not two different tithes, but only one tithe, part of which people may spend on themselves. Is this reasoning sound?

Notice in Deuteronomy 14:23 that the people are to eat of the firstlings. These firstlings are clearly part of that tithe used at the annual festivals. But in Numbers 18:17-18 we read: "But the firstling of a cow, or the firstling of a sheep, or the firstling of a goat, thou shalt not redeem; they are holy: thou shalt sprinkle their blood upon the altar, and shalt burn their fat for an offering made by fire, for a sweet savour unto the Lord. And the flesh of them shall be thine [the priests] as the wave breast and as the right shoulder are thine."

How are these verses to be reconciled?

Turn to Exodus 13. When the Israelites were to come into the land, verse 12, they were to "set apart unto the Lord all that openeth the matrix, and every firstling that cometh of a beast which thou hast; the males shall be the Lord's. And every firstling of an ass thou shalt redeem with a lamb; and if thou wilt not redeem it, then thou shalt break his neck: and all the firstborn of man among thy children shalt thou redeem" (in part by offering the tithe of Levi in their place. Num. 3:12-13). Now continue with Exodus 13:13, "And it came to pass, when Pharaoh would hardly let us go, that the Lord slew all the firstborn in the land of Egypt, both the firstborn of man, and the firstborn of beast: therefore I sacrifice to the Lord all that openeth the matrix, being males; but all the firstborn of my children I redeem."

What specifically belonged to the Lord were the MALES among the firstlings. All firstlings were set aside for a special purpose. But those which were MALES belonged specifically to God, and He gave them to the Levitical priesthood.

But in the book of Deuteronomy the people also used firstlings at the festivals. A contradiction? No.

There are firstlings among female animals as well as among males. Any that first opens the womb is a firstling, whether it be male or female.

The very fact that the males are emphasized in one place but not in another certainly indicates that what was the priests' part of the second tithe was the male firstlings. The rest of the firstlings, the females, were those which the people kept as their part of the second tithe and brought up to be eaten at the annual festivals. That is the simple answer to the problem.

But some will bring up Deuteronomy 15:19 and 20: "All the firstling males that come of thy herd and of thy flock
thou shalt sanctify unto the Lord thy God: thou shalt do no work with the firstling of thy bullock, nor shear the firstling of thy sheep. Thou shalt eat it before the Lord thy God.

If this were the correct translation, it would imply that any person could eat the firstling male. But this is not translated according to the inspired Hebrew! From Magil's Linear School Bible, by Joseph Magil, with the Hebrew text and translation for teaching in Jewish schools, we read: "Every firstling that is born among thy herd and among thy flock, the male, thou shalt sanctify to the Lord thy God.

In other words, of all the firstlings, the male shall be sanctified to the Lord. Continuing: "Thou shalt not work with the firstling of thy herd and thou shalt not shear the firstling of thy flock. Before the Lord thy God thou shalt eat year by year in the place which the Lord shall choose, the place which He shall choose to place his holy name there."

When translated clearly, it is very plain that of every firstling that is born, the males were to be sanctified to the Lord, that no firstlings were to be used for work, that the remaining firstlings— which were not directly offered to God and given to the priests—were the ones you kept for yourself and used as part of the second tithe at the feasts. They would, of course, be exchanged for money if traveling distances were too great to the feasts. Blemished ones were kept at home for ordinary use (Deut. 15:21-22).

What About 'Firstfruits'? Another controversial aspect of tithing is that of "firstfruits" mentioned in Numbers 18:12: "All the best of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the Lord, thou shalt sanctify unto the Lord thy God: thou shalt sanctify unto the Lord thine heart, and shalt put it in a basket, and shalt go unto the place which the Lord thy God shall choose to place his name there."

The firstfruits are mentioned again in Exodus 23:19: "The first of the firstfruits of thy land thou shalt bring into the house of the Lord thy God.

The first portion of the first harvest, which began about the Days of Unleavened Bread and ended by Pentecost, was set aside and called the "first of the firstfruits." It was brought to the "house of the Lord." In other words, out of the second tithe of corn, wine and oil and other produce, a special offering was presented to God for the service of the priesthood, and the remainder of the tithes of the first harvest was used by the people at the festival (Deut. 26:11).

By way of summary, notice Deuteronomy 14:22: "You shall truly eat 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 . . . the tithe . . . and the firstlings . . ." This tithe is set aside year by year, as long as they are reaping harvests of the soil.

Chapter 15, verse 20 makes this especially clear: "Thou shalt eat . . . before the Lord thy God year by year."

If a tithe for the widows and orphans (Deut. 14:28-29) was set aside within each city every third year, and yet, in Deuteronomy 15:20, the people were to eat a tithe before God's presence year by year, then obviously the tithe which was eaten only before God's presence (Deut. 12:17) year by year—every year—was not the same tithe! And both of these are distinct from the tithe which belongs to God for His work.

One tenth God reserves for Himself—that is for the work of the ministry in carrying the gospel to the world. You send that tithe to headquarters.

Then there is another tithe you bring up to the place God puts His name. You enjoy it with the others at the annual festivals. Then there is yet another which you set aside, as a kind of insurance program, to take care of those who have no source of income or no fami- ly to provide for them, and those who have been uprooted from their community, and widows.

The Example of the Jews

Let us read what Josephus said about tithing. In Book IV of Antiquities of the Jews, chapter 4, section 3: "And now Moses . . . commanded the Hebrews, according to the will of God, that when they should gain the possession of the land of Canaan, they should assign forty-eight good and fair cities to the Levites; and besides this, he appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priests.

Accordingly he commanded the Levites to yield up to the priests thirteen of their forty-eight cities, and to set apart for them the tenth part of the tithes which they every year receive of the people; as also, that it was but just to offer to God the first-fruits of the entire product of the ground; and that they should offer the first-born...

Now from his own account, Book IV, chapter 8, section 8: "Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city; for it is a sign that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honour of the donor."

The Jews understood that they were to take besides the tithes which had been allotted to the priests and the Levites, another tenth, which they could bring up, or exchange for money at home and bring up to the Lord during the three festive seasons.

Now, Book IV, chapter 8, section 22: "Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a tithe to be distributed to those that want; to women also that are widows, and to children that are orphans. But when any one hath done this, and hath brought the tithe of all that he hath, together with those first-fruits that are for the Levites, and for the festivals, and when he . . . hath fully paid the tithes according to the laws of Moses, let him entreat God that he will be ever merciful and gracious to him."

Josephus here reveals the understanding of the Jews in the days of Christ and the apostles. Jesus recognized them properly followed the Bible in tithing.

Now read the Jewish historical record in the Book of Tobit: Tobit is quoted: "A tenth part of all my produce, I would give unto the sons of Levi who officiated at Jerusalem, and another tenth, I would sell and go and spend the proceeds in Jerusalem each year, and a third tithe I would give to those to whom it is fitting to give, as Deborah, my grandmother, had instructed me, for I was left an orphan by my father."

Why did Tobit know how to spend the third tithe? He knew because he was an orphan!

How plain the subject of tithing is! There are three distinct tithes mentioned in the Bible. Each one of those is for a distinct purpose. These tithes are still for us to keep today. They are commanded to be kept in the land which God promised to Israel (Deut. 12). We today are in part of that land which God promised Israel! We therefore are to observe these things!