

# The Assembly of Eloah

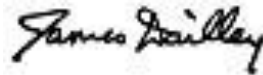
This is eternal life: that they may know you, the only true God, and the one you have sent -- Jesus Christ. Jn. 17:3

## Tithing

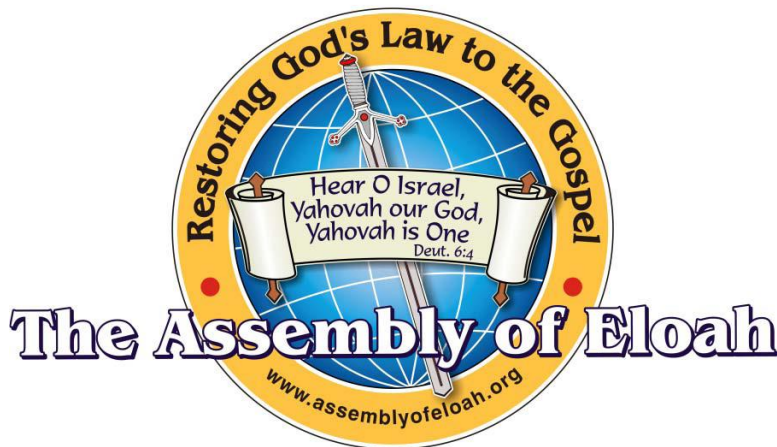
### Financing the Gospel

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Edition 4



Tithing is foundational to the Covenant and it is often not properly complied with. It is the only area in which we may put Y<sup>h</sup>ovah to the test and it is the evidence for our genuine repentance.



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Brethren, we worship God our Father alone and assemble on Holy Days that are set apart by the natural astronomical cycle. We keep all of the terms of the Covenant, even the smallest portion, minus the sacrificial law that was added for Israel's protection.

Jeremiah 7:22-23 "For I did not speak to your fathers, or command them in the day that I brought them out of the land of Egypt, concerning burnt offerings and sacrifices. <sup>23</sup> "But this is what I commanded them, saying, 'Obey My voice, and I will be your God, and you will be My people; and you will walk in all the way which I command you, that it may be well with you.' (NASB except where noted)

Tithing is foundational to the Covenant and it is often not properly complied with. All of planet earth and every nation will be governed by its principles. It is the only area in which we may put Y<sup>e</sup>hovah to the test and it is the evidence for our genuine repentance.

Malachi 3:6-11 "For I, Y<sup>e</sup>hovah (the LORD), do not change; therefore you, O sons of Jacob, are not consumed. <sup>7</sup> "From the days of your fathers you have turned aside from My statutes, and have not kept them. Return to Me, and I will return to you," says Y<sup>e</sup>hovah (the LORD) of hosts. "But you say, 'How shall we return?' <sup>8</sup> "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed Thee?' In tithes and offerings. <sup>9</sup> "You are cursed with a curse, for you are robbing Me, the whole nation of you! <sup>10</sup> "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the Y<sup>e</sup>hovah (the LORD) of hosts, "if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows. <sup>11</sup> "Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes," says the Y<sup>e</sup>hovah of hosts.

Y<sup>e</sup>hovah does not change and all or everything in creation is His.

Exodus 19:5 'Now then, if you will indeed obey My voice and keep My covenant, then you shall be My own possession among all the peoples, for all the earth is Mine; (Lev 25 :23; Ps 50:12)

The first 10% of the earth's harvested produce or our labour's productive increase is Y<sup>e</sup>hovah's.

Leviticus 27:30 'Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is Y<sup>e</sup>hovah's (the LORD's); it is holy to Y<sup>e</sup>hovah (the LORD).

This tithe belongs to God and can only be assigned and used in the manner He stipulates. The first tithe was first paid to the priesthood of Melchizedek (*Gen. 14:18-20*) and later it was temporarily designated to the Levitical priesthood (*Num. 18:21; 2Chron. 31:4*) who were the first fruits of Israel.

Numbers 3:11-13 Again Y<sup>e</sup>hovah (the LORD) spoke to Moses, saying, <sup>12</sup> "Now, behold, I have taken the Levites from among the sons of Israel instead of every first-born, the first issue of the womb among the sons of Israel. So the Levites shall be Mine. <sup>13</sup> "For all the first-born are Mine; on the day that I struck down all the first-born in the land of Egypt, I sanctified to Myself all the first-born in Israel, from man to beast. They shall be Mine; I am Y<sup>e</sup>hovah (the LORD)." (cf 8:18)

This is now returned to the priesthood of Melchizedek (*Hebrews 7-9*) as the Churches and Assemblies of our Father as they are the first fruits of the renewed covenant. We are the living stones in a living temple who are the sacrificial offerings, if faithful.

1Peter 2:4-5 And coming to Him as to a living stone, rejected by men, but choice and precious in the sight of God, <sup>5</sup> you also, as

living stones, are being built up as a spiritual house for a holy priesthood, to offer up spiritual sacrifices acceptable to God through Jesus Christ.

The first tithe today is to be used for the commission of preaching the gospel of the Kingdom of God.

Romans 15:15-16 But on some points I have written to you very boldly by way of reminder, because of the grace given me by God <sup>16</sup> to be a minister of Christ Jesus to the Gentiles in the priestly service of the gospel of God, so that the offering of the Gentiles may be acceptable, sanctified by the Holy Spirit.

1Corinthians 9:12-16 If others share this rightful claim on you, do not we even more? nevertheless, we have not made use of this right, but we endure anything rather than put an obstacle in the way of the gospel of Christ. <sup>13</sup> Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? <sup>14</sup> In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel. <sup>15</sup> But I have made no use of any of these rights, nor am I writing these things to secure any such provision. For I would rather die than have anyone deprive me of my ground for boasting. <sup>16</sup> For if I preach the gospel, that gives me no ground for boasting. For necessity is laid upon me. Woe to me if I do not preach the gospel!

Hebrews 7:4-12 See how great this man was to whom Abraham the patriarch gave a tenth of the spoils! <sup>5</sup> And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers, though these also are descended from Abraham. <sup>6</sup> But this man who does not have his descent from them received tithes from Abraham and blessed him who had the promises. <sup>7</sup> It is beyond dispute that the inferior is blessed by the superior. <sup>8</sup> In the one case tithes are received by mortal men,

but in the other case, by one of whom it is testified that he lives. <sup>9</sup> One might even say that Levi himself, who receives tithes, paid tithes through Abraham, <sup>10</sup> for he was still in the loins of his ancestor when Melchizedek met him. <sup>11</sup> Now if perfection had been attainable through the Levitical priesthood (for under it the people received the law), what further need would there have been for another priest to arise after the order of Melchizedek, rather than one named after the order of Aaron? <sup>12</sup> For when there is a change in the priesthood, there is necessarily a change in the law as well.

The second tithe is used for Feast attendance.

Deuteronomy 12:5-21 But you shall seek the place that Y<sup>e</sup>hovah (the LORD) your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, <sup>6</sup> and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. <sup>7</sup> And there you shall eat before Yehovah (the LORD) your God, and you shall rejoice, you and your households, in all that you undertake, in which Y<sup>e</sup>hovah (the LORD) your God has blessed you. <sup>8</sup> "You shall not do according to all that we are doing here today, everyone doing whatever is right in his own eyes, <sup>9</sup> for you have not as yet come to the rest and to the inheritance that Y<sup>e</sup>hovah (the LORD) your God is giving you. <sup>10</sup> But when you go over the Jordan and live in the land that Y<sup>e</sup>hovah (the LORD) your God is giving you to inherit, and when he gives you rest from all your enemies around, so that you live in safety, <sup>11</sup> then to the place that Y<sup>e</sup>hovah (the LORD) your God will choose, to make his name dwell there, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution that you present, and all your finest vow offerings that you vow to Y<sup>e</sup>hovah (the LORD). <sup>12</sup> And you shall rejoice before Y<sup>e</sup>hovah (the LORD) your God, you and your sons and your daughters, your male servants and your female servants, and the

Levite that is within your towns, since he has no portion or inheritance with you. <sup>13</sup> Take care that you do not offer your burnt offerings at any place that you see, <sup>14</sup> but at the place that Y<sup>e</sup>hovah (the LORD) will choose in one of your tribes, there you shall offer your burnt offerings, and there you shall do all that I am commanding you. <sup>15</sup> "However, you may slaughter and eat meat within any of your towns, as much as you desire, according to the blessing of Y<sup>e</sup>hovah (the LORD) your God that he has given you. The unclean and the clean may eat of it, as of the gazelle and as of the deer. <sup>16</sup> Only you shall not eat the blood; you shall pour it out on the earth like water. <sup>17</sup> You may not eat within your towns the tithe of your grain or of your wine or of your oil, or the firstborn of your herd or of your flock, or any of your vow offerings that you vow, or your freewill offerings or the contribution that you present, <sup>18</sup> but you shall eat them before Y<sup>e</sup>hovah (the LORD) your God in the place that Y<sup>e</sup>hovah (the LORD) your God will choose, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your towns. And you shall rejoice before Y<sup>e</sup>hovah (the LORD) your God in all that you undertake. <sup>19</sup> Take care that you do not neglect the Levite as long as you live in your land. <sup>20</sup> "When Y<sup>e</sup>hovah (the LORD) your God enlarges your territory, as he has promised you, and you say, 'I will eat meat,' because you crave meat, you may eat meat whenever you desire. <sup>21</sup> If the place that Y<sup>e</sup>hovah (the LORD) your God will choose to put his name there is too far from you, then you may kill any of your herd or your flock, which Y<sup>e</sup>hovah (the LORD) has given you, as I have commanded you, and you may eat within your towns whenever you desire.

Deuteronomy 14:22-26 "You shall tithe all the yield of your seed that comes from the field year by year. <sup>23</sup> And before Y<sup>e</sup>hovah (the LORD) your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear Y<sup>e</sup>hovah (the LORD) your God always. <sup>24</sup> And if the way is too long for you, so that you are not

able to carry the tithe, when Y<sup>e</sup>hovah (the LORD) your God blesses you, because the place is too far from you, which Y<sup>e</sup>hovah (the LORD) your God chooses, to set his name there, <sup>25</sup> then you shall turn it into money and bind up the money in your hand and go to the place that Y<sup>e</sup>hovah (the LORD) your God chooses <sup>26</sup> and spend the money for whatever you desire- oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before Y<sup>e</sup>hovah (the LORD) your God and rejoice, you and your household.

The individual's second tithe is converted in the third year of the septennate, or the seven year cycle to a fund to insure Feast attendance for widows, orphans and unfortunates (Deut. 14:28-29; 26:9-12). This is not done every three years but once in every seven year cycle in the third year.

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

Deuteronomy 14:28-29 After three years thou shalt bring out all the tithes of thy fruits, in that year thou shalt lay it up in thy cities. <sup>29</sup> And the Levite shall come, because he has no part or lot with thee, and the stranger, and the orphan, and the widow which is in thy cities; and they shall eat and be filled, that the Lord thy God may bless thee in all the works which thou shalt do. LXX

God gives us the power to get wealth and we must use it according to the terms of the Covenant.

Deuteronomy 8:18 "But you shall remember

Y<sup>e</sup>hovah (the LORD) your God, for it is He who is giving you power to make wealth, that He may confirm His covenant which He swore to your fathers, as it is this day. (cf 2Chronicles 31:10)

There are two tithes that all those who earn income or generate an annual productive increase are accountable for.

The first tithe or 10% of your net earned income is presently paid to the national administrations of the Assemblies of Eloah (*Neh 10:35-38*) who then pay 10% or 1% of the net domestic produce to the International Assembly of the Assemblies of Eloah (*Neh 10:38-39; Num 18:28*). Tithes are payable for six years but are not paid in the seventh year of the septenate nor in the autumn to autumn fiftieth year of the Jubilee.

Nehemiah 10:35-39 and in order that they might bring the first fruits of our ground and the first fruits of all the fruit of every tree to the house of Y<sup>e</sup>hovah annually,<sup>36</sup> and bring to the house of our God the first-born of our sons and of our cattle, and the first-born of our herds and our flocks as it is written in the law, for the priests who are ministering in the house of our God.<sup>37</sup> We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns.<sup>38</sup> And the priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse.<sup>39</sup> For the sons of Israel and the sons of Levi shall bring the contribution of the grain, the new wine and the oil, to the chambers; there are the utensils of the sanctuary, the priests who are ministering, the gatekeepers, and the singers. Thus we will not neglect the house of our God.

Levi's former national administrative responsibilities were managed on 10% of the nation's net domestic production annually. This work included a Ministry of Justice, a Ministry of Health, a Ministry of Revenue, a Ministry of Education as well as a Ministry of Religion with its choir and security.

Justice: Appoint judges who are knowledgeable in the Law and who are unafraid (*Deut. 1:17*). They must examine witnesses thoroughly (*Deut. 13:15*) but not decide a case on the testimony of one witness (*Deut. 19:15*) nor close relatives. (*Lev. 19:15; Ex 23:8*)

Health: Lev. 12:1-8, 13:1-59, 14:1-57, 15:1-33, Num. 5:1-4

Revenue: Lev. 25:23-55, 27:1-34, Num. 18:1-32, 27:1-11 inheritance, 36:1-13 inheritance

Education: Lev. 10:8-11, Deut. 4:9, 6:7, 24:8, 27:9-10, 33:8-10

House of Y<sup>e</sup>hovah: Choir, etc. Exodus 24:3-18 Lev. 19:1-37, 23:1-44, Num. 3:25-39, 4:1ff, 8:23-26, Num 10:39, 15:22-40, 18:1-7, Deut. 17:1-13, 31:9

Security:

The first tithe was often not paid (*Malachi 3:7-10*) and this resulted in disaster for all of Israel because the readers of the law abandoned their responsibilities (*Nehemiah 13:7-13; 2Chron 31:4*). This formerly was and today is because of Israel's negligence (*Malachi 3:8*) and lack of faithfulness in God.

There are three Feasts.

Exodus 23:14-17 "Three times in the year you shall keep a feast to me. <sup>15</sup> You shall keep the Feast of Unleavened Bread. As I commanded you, you shall eat unleavened bread for seven days at the appointed time in the month of Abib, for in it you came out of Egypt. None shall appear before me empty-handed. <sup>16</sup> You shall keep the Feast of Harvest, of the firstfruits of your labor, of what you sow in the field. You shall keep the Feast of Ingathering at the end of the year, when you gather in from the field the fruit of your labor. <sup>17</sup> Three times in the year shall all your males appear before the Lord Y<sup>e</sup>hovih (GOD). (*Deut 16:16; Neh 10 :34-39*).

The second tithe is set aside to insure our attendance and so we can eat with rejoicing.

Deuteronomy 12:5-7 But you shall seek the place that Y<sup>e</sup>hovah (the LORD) your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, <sup>6</sup> and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. <sup>7</sup> And there you shall eat before Y<sup>e</sup>hovah (the LORD) your God, and you shall rejoice, you and your households, in all that you undertake, in which Y<sup>e</sup>hovah (the LORD) your God has blessed you.

Tithing legislation is intimately aligned with the correct keeping of the terms of the Covenant. If we don't 'tithed', we are sinning as this is a minimum.

There is also a requirement to annually provide:

1. The first fruits of the fruit, grain, oil and wine harvests, which is understood as about 2% of the annual harvest (*Ex. 23:19; 34:26; Lev. 2:14; Neh. 10:35-37*).

2. The first born to the female of the livestock harvest. This could be between 20-30% of annual production (*Ex. 13:2; Num. 3:13, 10:36, 18:15-17*).

3. The food, which is to be provided for the Feast meals and this is about 2% (*Eze. 45:9-17*).

4. The fruit of the fourth year growth of newly planted trees (*Lev. 19:24*).

Not too many of us set aside the above percentages of our annual income. At this time, we may pay 20% to 50% of our income to the state. This covers payments for what we term as welfare, which is a family responsibility and which function the state has superseded. Our proper use of our second tithe ensures that new converts who could not prepare or people who are unable to work may be able to attend God's Feast's in spite of the large financial claims already on all of us.

People receiving pensions are receiving income that was set aside during their working life and is deemed to have been made after their tithes were paid. Even though most of us didn't tithe while this was accruing, we have been forgiven this lapse at our baptism and therefore no tithe is due on pensions. There is tithe due from our investments, which are earned income.

This Sabbath, we will review what is termed the second tithe, as some seem to often be short of the funds that will enable them to attend the Feasts and make an offering. This second tithe is to

be set aside so that individuals and their families may attend the Feasts of Y<sup>e</sup>hovah, including Passover, Pentecost and Tabernacles, as well as have pleasant food for the Sabbaths and New Moons. In the millennium, we will be keeping the Feasts locally but during this period in the wilderness, we are often required to travel considerable distances to assemble with believers. This is costly, sometimes difficult, and requires a bit of planning.

The second tithe belongs to those who generate the productive increase and those whom they assist and no one else. It should be set aside out of the paycheck or farm harvest and placed in a separate account and kept separate or holy. It should be managed over the seven year cycle and not simply from year to year. It is net income or your earned revenue with the costs required to earn the income removed. These must be the costs that are required for generating the revenue. This would include rent for an office or perhaps storage space, insurance for work liability, lease of vehicles or equipment, and other genuine expenses. This does not include your home rent or mortgage (death pledge) or insurance and other costs for being alive. If perhaps a vehicle has both personal and work related functions, you will have to make a fair assessment on the usage for tithing purposes.

If we do not regularly place this second tithe aside perhaps in a separate non interest bearing bank account, we likely will occasionally find ourselves short of the funds required for travel and Feast

expenses. These funds should be treated as holy, that is, set apart for a specific purpose and should not be used for day to day expenses. Children have difficulty keeping their savings in place and usually are shortsighted. They are immature and we should be mature enough to manage our finances.

This often means doing without something we want and doing what God wants instead.

In the third year of the seven year cycle, your second tithe is sent to the National Assembly to be laid up or set aside as a Feast assistance fund lasting seven years.

Deuteronomy 14:28 "At the end of (every) third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. NASB

Deuteronomy 14:28 After three years thou shalt bring out all the tithes of thy fruits, in that year thou shalt lay it up in thy cities. LXX  
Brenton

Deuteronomy 26:12 "When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns, and be satisfied.

The first year of the cycle would see the stored double harvest from the sixth year running low and not fully replenished until the second year of the cycle. This is the reason the third year of the cycle is the year to fill up this account, which is to be managed over the subsequent seven years. There is no annual excess second tithe and people should be setting aside funds as they are able in other years so they may attend

Feasts in the third year. It maybe that a bit of extra work can be done intermittently to maintain a second tithe account. Even a few weeks of work at a low paying job will often provide people with enough to care for their needs at Feasts and they will only require travel assistance. If people don't even try, their overall circumstances seldom improve.

In researching the various tithing structures, I have found no evidence of what has been termed 'third tithe'. Some idolatrous Churches of God claim there is an additional or a third tithe, which they declare is a third 10% of your net annual income. With the World Wide Church of God, this was sent in either every three years from your baptism or, from several references, as the third and sixth year of a seven year cycle, also from your baptism. This claim is completely incorrect.

The Mishnah, by Danby, on page 69, under Maaseroth (tithes) states:

"The term here includes heave-offering also. There were three 'tithes' (excluding heave-offering): (a) First or Levitic tithe (Num. 18:21) which must be given to a levite who in his turn must give a tenth of it (heave-offering of tithe) to a priest (Num. 18:26) (b) Second tithe which the owner himself (Deut. 14:22) must consume in Jerusalem; the actual Second tithe needs not itself be conveyed to Jerusalem but could be 'redeemed', i.e. converted into money (plus a fifth of its value) and reconverted into food in Jerusalem (Deut. 22:26); and (c) poor man's tithe (Deut. 14:28; 26:12), which takes the place of the second tithe in the third and sixth years of the seven-year cycle."

We can see that they did not have an additional third 10% but converted the personal second tithe to an assistance

fund in the third and sixth years of a seven year cycle. This is an extra application of the legislation but it clearly shows there was not a third 10% required.

In the Institutes of Biblical Law, Rushdoony on page 50 concurs with this understanding, except from quoting P.W. Thomsen who believes that in the third year the firstlings were offered, not 10%. Firstlings are submitted every year that we have livestock births.

The Mishnah is a compilation to Scriptural interpretations or enactments dating from between 200 B.C.E. to the close of 200 C.E. Many, if not most, of these formerly oral traditions were condemned by Christ as they break the Law of God. See Mark 7 and Matthew 15.

The Septuagint, which is a Greek translation of the Hebrew Bible by seventy scholars and was produced in the third century B.C.E., also supports a second tithe conversion in the third year of the cycle (Deut. 26:12).

This is Brenton's translation.

"And when thou shalt have completed all the tithings of thy fruits in the third year, thou shalt give the second tenth to the Levite, and stranger, and fatherless, and widow; and they shall eat it in thy cities, and be merry" (Deut. 26:12).

The Greek translated "second tithe" is #1208. In Strong's Exhaustive Concordance, it is *deuteron*, which means "second, in time, place, or rank."

Thayer's Greek English Lexicon translates it as, "the second, the other of two." The



word for "tithe" here is the Greek word *apodekatoō*, meaning "to tithe", which Thayer's Lexicon has as, "to tithe, to give or pay a tenth of anything."

The Septuagint shows a second tithe set aside the third year and not every three years or twice in seven. This Greek translation is quoted by the apostles and is to be considered scripture. It clearly shows what the understanding of the day was.

The Levites are often placed with the destitute because Israel did not pay the first tithe faithfully and profaned the Covenant (*Deut 14:27; Mal. 2 & 3*).

This second tithe legislation is a statute that requires and enables us to attend and to enjoy ourselves at the Feasts of God and not to remain at home.

Deuteronomy 12:17-18 "You are not allowed to eat within your gates the tithe of your grain, or new wine, or oil, or the first-born of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand. <sup>18</sup> "But you shall eat them before Y<sup>e</sup>hovah (the LORD) your God in the place which Yahovah your God will choose, you and your son and daughter, and your male and female servants, and the Levite who is within your gates; and you shall rejoice before Y<sup>e</sup>hovah (the LORD) your God in all your undertakings.

We spend our time exposing false worship wherever we find it and pointing out what is acceptable to our Father.

This comprehension should provide us all with the greatest peace of mind in spite of the fact that this maybe somewhat intimidating to us.

Brethren, this is a general overview with a few references. It should be clear that you are responsible to prepare to attend and how you do plan and prepare will make the attendance easier.

All males, twenty years old, have to attend and all of the family should, if they are able to. If you require assistance, it is available as we are traveling large distances to worship and learn more about our Father.

### Tithing Summary

Y<sup>e</sup>hovah does not change and all or everything in creation is His.

Exodus 19:5 'Now then, if you will indeed obey My voice and keep My covenant, then you shall be My own possession among all the peoples, for all the earth is Mine; (Lev 25 :23; Ps 50:12)

The first 10% of the earth's harvested produce or our labour's productive increase is Yehovah's. (Lev. 27:30)

This tithe belongs to God and can only be assigned and used in the manner He stipulates. The first tithe was first paid to the priesthood of Melchizedek (Gen. 14:18-20) and later it was temporarily designated to the Levitical priesthood (Num. 18:21; 2Chron. 31:4) who were the first fruits of Israel.

Numbers 3:11-13 Again Y<sup>e</sup>hovah (the LORD) spoke to Moses, saying, <sup>12</sup> "Now, behold, I have taken the Levites from among the sons of Israel instead of every first-born, the first issue of the womb among the sons of Israel. So the Levites shall be Mine. <sup>13</sup> "For all the first-born are Mine; on the day that I struck down all the first-born in the land of Egypt, I sanctified to Myself all the first-born in Israel, from man to beast. They shall be Mine; I am Y<sup>e</sup>hovah (the LORD)." (cf 8:18)

This is now returned to the priesthood of Melchizedek (Hebrews 7-9) as the Churches and Assemblies of our Father as they are the first fruits of the renewed covenant. We are the living stones in a living temple who are the sacrificial offerings, if faithful (1Peter 2:4-5).

The first tithe today is to be used for the commission of preaching the gospel of the Kingdom of God (Romans 15:15-16).

1Corinthians 9:12-16 If others share this rightful claim on you, do not we even more? nevertheless, we have not made use of this right, but we endure anything rather than put an obstacle in the way of the gospel of Christ.

<sup>13</sup> Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? <sup>14</sup> In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel. <sup>15</sup> But I have made no use of any of these rights, nor am I writing these things to secure any such provision. For I would rather die than have anyone deprive me of my ground for boasting. <sup>16</sup> For if I preach the gospel, that gives me no ground for boasting. For necessity is laid upon me. Woe to me if I do not preach the gospel!

Hebrews 7:4-12 See how great this man was to whom Abraham the patriarch gave a tenth of the spoils! <sup>5</sup> And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers, though these also are descended from Abraham. <sup>6</sup> But this man who does not have his descent from them received tithes from Abraham and blessed him who had the promises. <sup>7</sup> It is beyond dispute that the inferior is blessed by the superior. <sup>8</sup> In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives. <sup>9</sup> One might even say that Levi himself, who receives tithes, paid tithes through Abraham, <sup>10</sup> for he was still in the loins of his ancestor when Melchizedek

met him. <sup>11</sup> Now if perfection had been attainable through the Levitical priesthood (for under it the people received the law), what further need would there have been for another priest to arise after the order of Melchizedek, rather than one named after the order of Aaron? <sup>12</sup> For when there is a change in the priesthood, there is necessarily a change in the law as well.

The second tithe is used for Feast attendance (Deut 12:5-21; Deut 14:22-26).

The individual's second tithe is converted in the third year of the septenate, or the seven year cycle to a fund to insure Feast attendance for widows, orphans and unfortunates (Deut. 14:28-29; 26:9-12). This is not done every three years but once in every seven year cycle in the third year. (Deut 14:28-29)

God gives us the power to get wealth and we must use it according to the terms of the Covenant (Deut 8:18; 2Chron 31:10).

There are two tithes that all those who earn income or generate an annual productive increase are accountable for.

The first tithe or 10% of your net earned income is presently paid to the national administrations of the Assemblies of Eloah (Neh 10:35-38) who then pay 10% or 1% of the net domestic produce to the International Assembly of the Assemblies of Eloah (Neh 10:38-39; Num 18:28). Tithes are payable for six years but are not paid in the seventh year of the septenate nor in the autumn to autumn fiftieth year of the Jubilee.

Levi's former national administrative responsibilities were managed on 10% of the nation's net domestic production annually. This work included a Ministry of Justice, a Ministry of Health, a Ministry of Revenue, a Ministry of Education as well as a Ministry of Religion with its choir and security.