Economics in Ancient Israel
Michael Heiss—September 10, 2011

A few days ago Fred gave me a call and asked me ‘would I comment on the economy as it existed in ancient Israel.’ So, being the gun-ho, eager-beaver individual that I am, I said, ‘Yes! Of course, I would.’ I had a whole folder on it because I had done an extensive study on it years ago. The problem is I had forgotten how huge and vast the subject is. When talking about the economy as it existed in ancient Israel, you’re talking about

- the tithing system
- the ‘land sabbath’
- the year of the release
- the Jubilee year

It’s a 50-year cycle. If used properly, we wouldn’t have the boom/bust that we have today. We wouldn’t have the massive unemployment that we have today. Our system today is messed up, to say the least. To impose God’s system on it would be using the expression ‘putting new wine into old wineskins.’ It simply wouldn’t work!

What we’re going to do today, we’re going to go back and see how that system operated. But, we’re only going to have time for two sections of it:

1. the tithing system
2. the land sabbath

The rest will simply have to wait until a later time. We’re going to start, of all places, in the New Testament—not the Old Testament. The New Testament gives us the basis for going back to the Old Testament. We want to start in the book of John.

A very, very interesting conversation between Jesus and the woman at the well; this is actually revolutionary, because here Jesus was speaking profoundly to, of all people, a woman! And a Samaritan one at that! If you know anything about the Jews and the Samaritans and the rabbis and women—women just didn’t understand this stuff. Jesus wasn’t even talking to His own disciples.

But notice the conversation in John 4:19: “The woman said to Him, ‘Sir, I perceive that You are a prophet. Our fathers worshiped in this mountain; but You say that the place where it is obligatory to worship is in Jerusalem.’” Jesus said to her, ‘Woman, believe Me, the hour is coming when you shall neither in this mountain nor in Jerusalem worship the Father. You do not know what you worship. We know what we worship, for salvation is of the Jews’” (vs 19-22).

But the important part is that “…neither in this mountain nor in Jerusalem…” Jesus in effect is beginning to explain that the existing system—the temple system, the way of life the Jews had known—was going to go by the boards. This is in 26-27 A.D. He’s laying the groundwork for it. Later on, in the early 60s the Apostle Paul was doing the same thing. He’s going to use tithes to explain the superiority of the coming system.

Let me show you a Scripture that many times I have read right over and didn’t grasp the significance: Acts 21. This is where Paul is in Jerusalem and he’s conversing with James, the brother of the Lord. There are some men who have a vow and James says, ‘Look, Paul, people think you’re against the law. They’re taking up arms. You take these men, go with them and show the people that you’re not really against the law after all.’

So, what happens? Notice very carefully in Acts 21:19: “And after greeting them… [This is James and the elders] …he reported one by one the things that God had worked among the Gentiles through his ministry. And when they heard this, they glorified the Lord. Then they said to him, ‘Brother, you see how many thousands of Jews there are who believe, and they are all zealous of the law of rituals. But they have been informed that you are teaching all the Jews who are among the Gentiles to apostatize from Moses, telling them not to circumcise their children, nor to walk in the customs.’” (vs 19-21).

Then James says, ‘Please take these people down and go with them.’ But notice the comment in v 20—I’ve read over this a hundred times but it never zeroed in on me. “…you see how many thousands of Jews there are who believe, and they are all zealous of the law of rituals.” They were zealous for the law! But were they truly zealous for Christ? There’s a big difference!

I understand it! I came out of this system! I know exactly the circumstances. They grew up with the Holy Days; the Sabbath, tithing, the law of clean and unclean meats—so, all they had to do is take Christ, put it on the head and off they went. But they didn’t internalize it. Later on, Paul was pulling his hair out, ‘O, Galatians, who has bewitched you?’ Judaizers! They didn’t understand that one day that temple would not exist, that there was coming the priesthood of Melchisedec who was taking over. James here kind of let the ‘cat out of the bag’ in a sense. Paul then, later on, in 61-62 A.D. in the book of Hebrews zeroes in on this to try to prepare these Jewish Christians for the day when they’re not going to have the sacrifices. They’re not going to have all these rituals. In fact, they won’t have the temple at all! This is revolution; they didn’t understand it.
Let’s go to Hebrews and once we get through there we’ll jump into the Old Testament on tithing. In the book of Hebrews, Paul is preparing these Christians for this coming new administration. We’re just going to start out in Hebrews, chapter eight. After he went through chapters six and seven, what is the whole point of the book?

Hebrews 8:1: Now here is a summary of the things being discussed: We have such a High Priest Who sat down at the right hand of the throne of the Majesty in the heavens; a minister of the sanctuary and of the true tabernacle, which the Lord set up, and not man. For every high priest is ordained to offer both gifts and sacrifices; therefore, it is necessary for this one also to have something that He can offer” (vs 1-3). And he goes on showing how superior Christ is.

Let’s look at the tithing and see how Paul uses tithing to show how great the Melchisedec priesthood is. Hebrews 7:1: “For this Melchisedec, King of Salem, Priest of the Most High God, Who met Abraham as he was returning from his slaughter of the kings, and blessed him, and to Whom Abraham gave a tenth part of all; on the one hand, being interpreted King of Righteousness; and on the other hand, King of Salem…” (vs 1-2).

Here we have Abraham giving tithes to Melchisedec. Obviously, Melchisedec is greater than Abraham. This is what Paul is getting at, and he shows that. He goes on and says:

Verse 5: “For on the one hand, those from among the sons of Levi who receive the priesthood are commanded by the law to collect tithes from the people… [that’s present tense; at that time the Levites and the priests were still collecting tithes] …—that is, from their brethren—even though they are all descended from Abraham; but on the other hand, He Who was not descended from them received tithes from Abraham, and blessed him who had the promises…. [v 9]: …And in one sense, Levi, who receives tithes, also gave tithes through Abraham.” (vs 5-6, 9).

At this point, we’re going to jump back into the Old Testament, and see how tithing worked; what was tithed upon; what wasn’t tithed upon; and what we can glean in understanding of the whole system. When Abraham gave tithes to Melchisedec, he tithed on the ‘spoils of war’ (Gen. 14).

You can go back and look at the writings of the ancients. There are 20-40 of them that I have in my files. Every one of them will describe how a victorious army, led by a great general, would always take the ‘booty’—the loot—and give a portion to the gods, the temple. This was known. Abraham was no different.

Besides, remember some weeks ago we were discussing the law, the statutes, the ordinances, how Abraham ‘obeyed My voice, kept My laws and My statutes’ (Gen. 26:3-4). Abraham knew about this. Remember when God told Noah, ‘I want you to build an ark’—and the animals and creatures; seven clean; two unclean. Did Noah ever say, ‘Lord, what’s clean? What’s unclean?’ He knew; it was there; it was known. It might not have been codified as later on the Ten Commandments and the statutes were, but they were known. It’s just that God didn’t always record everything.

I use a little humor: can you imagine the first day of Adam’s life, before Eve was created, and God is going to really give the law to him and the Ten Commandments. God says to Adam, ‘Adam, I want to warn you, don’t commit adultery.’ Adam says, ‘Lord, with whom?’ That’s not the first command that God ever gave to Adam. You had to wait until people began to multiply into communities and tribes before your would codify the law so you would know what to do and what not to do. When you only have a handful of people you don’t need a whole code of law.

Abram goes and he gives a tenth, that’s true, but this is the ‘spoils of war.’ Was that how the ‘spoils of war’ always operated? Did you always give a tenth to the Levites or priests? The answer we’ll find is no. We really can’t use this to establish the absolute law of tithing. I’ll show you that.

In [the book of] Numbers we already have the Aaronic priesthood operating. We already have the Levitical priesthood operating. We’re going to see that’s not what God said, oddly enough.

Numbers 31:25: “And the LORD spoke to Moses saying, ‘Count the prey that was taken of man and of animal, you and Eleazar the priest and the heads of the fathers of the congregation…. [they had just come forth from this great battle against the Midianites] …And divide the prey into two parts: between those skilled in the battle who went out to war and between all the congregation. And levy a tax for the LORD from the men of war who went out to battle: one person out of five hundred, of the persons and of the cattle, and of the donkeys, and of the flock. Take from their half and give it to Eleazar the priest, a heave offering to the LORD. And from the children of Israel’s half you shall take one portion of fifty, of the persons…” (vs 25-30).

Here we don’t have ten percent going to the Levites who in turn would give ten percent to the priests. Why God did it that way I don’t know, but I think I might have an explanation. On one hand, one out of fifty goes to one group, the Levites; and one out of five hundred goes to the priests. Here is where the Aaronic priesthood was operating, but the ‘spoils
of war’ were not tithed upon. An offering? Yes! It was not yet established.

All I’m saying here is that we can’t look to Abraham and say because Abraham gave a tenth, therefore, God commanded Abraham to do it. It might be nice; it might be neat; but you can’t do it. If God had established a law that you have to tithe on the ‘spoils of war’ He just violated His own law. God is the ‘same yesterday, today and forever’; He just doesn’t do that.

Go back to Genesis 28 and we’ll find where Jacob was certainly aware of the tithe—no question about it. Jacob is going off the meet Laban; he’s going to get a wife God has met him and promised him things. Genesis 28:22—Jacob finally says: “And this stone which I have set for a pillar shall be God’s house. And of all that You shall give me, I will surely give the tenth to You.” Jacob knew about the tithe.

Frankly, we don’t know how they did it. Remember back in Heb. 7, what did Paul say? Levi paid tithes; and Abraham! Why didn’t Paul say, ‘You know how Levi tithed regularly. You know how Joseph tithed regularly in Egypt.’ Did they? Remember, you can’t tithe to God’s representative unless you have a fully authorized representative of God there. Who was the only authorized representative at that time? Melchisedec! Where was He operating? Was He operating all over the earth? No! He was operating in certain locals at certain times. If Melchisedec was not operating in Egypt, in Memphis and other areas, then there’s no way the Israelites or Joseph could have tithed in Egypt.

What am I saying? That you don’t tithe? No! No! No! No! I’m not saying that. I’m simply saying that we’ve got to get the picture of when and how it was established. We don’t have it fully established as a law until ‘the land.’ Time after time if you read Deut., Num., Lev., ‘when you come into the land’ this is what you shall do. ‘In the land’ you shall do that. Let’s take a look at tithing in the land. Where are we going to start? The first place is Numbers 18! This is where God is authorizing the tithe to be given to the Levites, the priests. This is the most fundamental of all sections of the Bible for tithing—no ifs, ands or buts.

Numbers 18:20: “And the LORD said to Aaron, ‘You shall have no inheritance in their land, neither shall you have any part among them. I am your part and your inheritance among the children of Israel. And behold, I have given the sons of Levi all the tithe in Israel for an inheritance, for their service which they serve, the service of the tabernacle of the congregation’” (vs 20-21). Ten percent went to the Levites, that we know. They in turn gave ten percent to the priests.

Verse 24: “‘But the tithes of the children of Israel, which they offer as a heave offering to the LORD, I have given to the Levites to inherit. Therefore I have said to them, “Among the children of Israel they shall have no inheritance.”’” And the LORD spoke to Moses saying, ‘And you shall speak to the Levites, and you shall say to them, “When you take tithes from the children of Israel, which I have given you from them for your inheritance, then you shall offer up a heave offering of it for the LORD, even a tenth of the tithe”’ (vs 24-26). So, we have a tithe of tithe. But on what was this tithe to be levied? We’re dealing with an agronomy society, and agricultural one. Let’s look and see what they tithed on and how they did it.

Here’s our key, this will begin to tell us what they did, Leviticus 27:30: “And all the tithe of the land, of the seed of the land, or of the fruit of the tree, is the LORD’S. It is Holy to the LORD. And if a man will at all redeem anything of his tithes, he shall add to it the fifth part of it.”

What this is saying is as you gather in your grain and all that you had, there’s some portion of it that you say, ‘I want this one. I really don’t want to give it up.’ God says, ‘Okay, you can do that, but you’re going to add a fifth part; you’re going to add 20% to it. Be careful what you do. Be careful of what you wish for.’ But that was okay, God said that they could do it.

Verse 32: “And all the tithe of the herd, or of the flock, all that passes under the rod, a tenth shall be Holy to the LORD. He shall not search whether it is good or bad; neither shall he change it. Whether it is good or bad, he shall not change it. And if a man will at all redeem anything of his tithes, he shall add to it the fifth part of it.”

How did they do this? For years I heard you give your first tenth to God and then God gives you the other tens. God says, ‘No, that’s not the way it’s going to work here.’ How could you give the first tenth unless you knew what a tenth was? You had to have the whole amount. What happened with the animals is that three times during the year, before each of the Holy Day seasons—before the Passover and the Feast of Tabernacles, fifteen days before. With Pentecost it was five days before, because there was a very short period of time between Passover and Pentecost, so the space was shortened up.

You would have your animals in corral somewhere, however you would set it up, then you would run them through a narrow gate, a little opening into another larger corral. The cattle was one kind; sheep were a kind; goats were a kind. You could co-mingle the sheep and the goats, that was okay, but not the cattle. It’s just how it was worked.
Then you have your rod—remember when it says 'passes under the rod'? Literally, that's how it was done. The owner stood there and he had his rod and as the animals were passing he was like Lawrence Welk—'a one, a two, a three…' As they passed, #10—red dye. That animal was marked with a red dye. That's how they knew which one it was.

What if that tenth one was the runt of the herd, it just wasn’t really fit to bring before a king. God says, 'I don’t care, that one is Mine and you don’t change it.' Why God did it that way, I don’t know, but the concept of you always give your best to God in the tithe does not hold true. For offerings, it’s a different story. For freewill offerings, when you’re going to raise your prize bull or goat—or whatever it is—and you’re going to make an offering at the temple, that’s different. Yes, then you put forth your best. But when it came to the tithe, no!

They tithed animals. We know they tithed the grains and fruits. What about other things? Fred and I were talking just a few days ago, and we were discussing how that God told the Israelites, ‘Well, you’re going to have hills. You can dig brass and copper.’ You also have artisans, you could sell items, you have a little bit of industry—not much, but some. Wouldn’t you tithe on that? Doesn’t say so!

Interesting, the Encyclopedia Judaica—which is a new encyclopedia as far as encyclopedias go (came out in the 60s and 70s)—discussed this issue. They said, ‘Of course, it had to include other items simply beside those listed. Why were only these items listed? Because these are what the people had for the most part. You’re a farmer, you’re a rancher, are you going to have a big consortium where you could go dig copper? This is for the king!

Randy here is pretty good with computers, recordings, photographs and all that type of thing. He may be a big business and he’s got profit. Guess what, he’s going to get into the mining business. He might be able to do it, but that’s because he’s not a rancher, he’s not a farmer. But if I’m a rancher or a farmer, I can’t do that. I’ve got my animals, that’s all. If God were to put forth all that information, this Book would be a Talmud, so God just put in and listed the items that you be most likely to come across. That’s basically all it is.

I want to discuss something now on the tithe. You have a 2nd tithe and a 3rd tithe that we’ll look at. Just think of how burdensome would a tithe be? Or a 2nd? Or a 3rd? Remember 1976, that was the Bi-Centennial. At that time I had picked out a little article from the U.S. News and World Report, which was discussing the colonies as they existed on the eve of the Revolution.

It was just like ancient Israel, in a way. It was an agrarian society. There were about 3-million colonists, of which approximately 135,000 lived in the cities; that’s Philadelphia, New York, Boston, Charleston. You don’t realize how big Charleston was in those days, it really was. That meant approximately 2.865-million lived in the small villages, on farms, ranches. Here we have 95% was a rural setting. This is what one farmer said:

My farm gave me and my whole family a good living on the produce of it, and left me, one year, 150 silver dollars… Wow! A hundred and fifty silver dollars went a long way in 1776, but nevertheless, that’s all he had in cash.

…for a I never spent more than $10 a year, which was for salt, nails and the like. Nothing to wear, eat or drink was purchased as my farm provided all. With this saving I put money to interest, bought cattle, fattened, sold them and made great profit.

That’s what the Israelites were doing, too. If they bought cattle, fattened them up and sold them at a profit, of course, they would have tithe on that profit. But God was not listing all the dos and don’ts and all the intricate ways that you could earn money. That’s why tithing also was never a burden. Think about it, what did God say? I’m giving you land, houses you didn’t build, cisterns you didn’t hew, vineyards you didn’t plant! What was their out-of-pocket cost? Zero! What would they tithe on? They would tithe on the gross, because they had no out-of-pocket costs! But if you do have an out-of-pocket cost, that’s different.

We’re going to see where burdens came in, beginning in the days of Samuel and the Israelites wanted a king, and what kind of economic burden that put on the people.

One time I remember—in the 60s—a case discussed by Mr. Armstrong before several hundred of us. It had to do with a man who went through a really sticky-wicky, messy divorce—money’s, whatever it was. He got so taken by the courts and judges that they took like 70-80% of his salary. If he were to tithe on what his W-2 showed, that tithe amount would have been more than the entire amount he actually received.

God said to tithe on increase, so what’s your increase? You could see Mr. Armstrong’s jowls moving—oh those judges! NO! God’s not some legalistic monster. He tithes on his net—whatever he has. In the tax world we call that ‘constructive receipt.’ You tithe on what you control over. It
worked that way then and it would work that way today, although each Church of God organization, each pastor, each group would have to decide what is increase in your particular local, your particular circumstances.

How many of you remember a man named Boaz? In his field was a woman named Ruth. We know the story of Ruth and Naomi. They followed the reapers and the gleaners. Did Boaz tithe 100% on his gross? No, he did not! We know how much Ruth got, because God tells us. But what about all the other Ruths? All Boaz could tithe on was what was in his silos, his bins. So, he tithed on sort of a net.

God said, ‘Remember, when you go into the land and you’re reaping your fields’, He said reap around your fields, don’t square them; leave pockets for the poor to come and eat. Wait a minute, you’re supposed to tithe on what the land produced—aren’t you? In the tax code, in legalistic language, you have the broad statement—that’s the code. Then we come to the regulations. However, under these circumstances, you shall do this; under other circumstances we’re going to do that. So, you have the broad statement, which is what God gives us; but He doesn’t give us all the regulations. He left that to us. He gave the principle and He says, ‘Apply My principles.’

Second Tithe:

When the poor came to eat of what was in the corners fields, Boaz didn’t tithe on that, he tithed on what he had. The same thing would be true today. That’s what we have for the first tithe. But we also have a second tithe—don’t we? Yes, we do! Let’s look at what we call the second tithe, and we’ll see how the ‘firstlings’ came into this.

In reality, let me reiterate: God gives us today a great deal of leeway as to how we apply the tithing system, how we apply His economic system. You can’t be too rigid.

Deuteronomy 14:23: “And you shall eat before the LORD your God in the place which He shall choose to place His name there, the tithe of your grain, of your wine, and of your oil, and the firstborn of your herds and of your flocks…”

Obviously, if you’re giving a tithe to Levi, you can’t eat of what you give to Levi. How could you eat of this tithe unless this tithe was for you—us—at the Feasts? Interesting, it says a tithe of grain, wine, oil and the firstling of your herds. What about everything else? Why are these four items specified here? Because these were the only items in common use that would last!

• The firstling of your flock—well, it’ll not live forever but it will live long enough to get to the Feast. It’ll live six months to a year till we get there.
• Grain—If you properly dry your grain and put it in the ground, for years you can have grain.
• Wine—We’ve got wine from the 15th and 16th centuries. It’ll last.
• Oil—We’ve got oil going back to the Maccabees.

But cucumbers, celery, lettuce, tomatoes, pears, plums, peaches—do you think you’re going to keep this for six months, forget it? That’s just for your own family, but if you were a commercial farmer or in a commercial business and you were selling your pears, peaches, plums and so forth and you sold them at a profit, then yes, you could figure out 10% of your profit and you use that as the 2nd tithe, that’s true. But again, God is not telling us all this. You’d have a huge volume if He did.

Fish—The Talmud covers just about every type of livestock and animal and mint and cumin—how you tithe on it. But you know something, fish is never so much as once illustrated as a tithing item. Interesting! You tithe on what your land produces. You own the land.

Let me reiterate something that Fred has pointed out: alodial ownership. Really, we don’t own the land. God owns the land! He owns everything—the gold, the silver, the cattle on a thousand hills. ‘All the earth is Mine.’ But He gives us, as Fred has pointed out, economic use of it. We have a current benefit; we can use it for our purposes. But the Sea of Galilee where Peter, Andrew and James were fishermen:

• Did they own the Sea of Galilee? No!
• Did they own the fish? No!
• Did they grow the fish? No!

So, what could they tithe on? If they fished just to eat, they never tithed on it. That’s why fish isn’t mentioned.

How could you take two or three days out and get the fish to the local Levites somewhere. Do you know what fish is like after two or three days in the sun? Forget it! So, they never tithed on it. But again, if you are a commercial fisherman and sold it for a profit, then yes, then you can take your profit [tithe] and give it to the Levite. Just an interesting aside as to how this thing would work. The same thing would world today.

This was used for what we call the second tithe. But there was also a 3rd tithe, which was interesting enough, but before I do that, I want to turn to Nehemiah, the tenth chapter. Nehemiah gives us an illustration.

Nehemiah 10:34: “And we cast lots among the priests, and the Levites, and the people for the
wood offering to bring it into the house of our God, according to the houses of our fathers, at times appointed year by year, to burn upon the altar of the LORD our God, as it is written in the law; and to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the LORD; and to bring the firstborn of our sons and of our livestock, as it is written in the law, and the firstlings of our herds and of our flocks, to bring to the house of our God, to the priests who minister in the house of our God; and that we should bring the firstfruits of our dough, and our offerings, and the fruit of all kinds of trees, of wine and of oil, to the priests, to the rooms of the house of our God; and the tithes of our ground to the Levites for the Levites are they who collect the tithes in all the towns where we work. And the priest, the son of Aaron, shall be with the Levites when the Levites take tithes, and the Levites shall bring up the tithe of the tithes to the house of our God, to the rooms, into the treasure house” (vs 34-38).

So, in Nehemiah’s time, the Levites didn’t receive a tithe and give it to the priests. The priests were actually supervising the Levites. That’s just the way they administered it at that time. Here were the Levites and there were the priests along with them, supervising it, bringing it back to the temple, the storehouse, and then God said, ‘Okay, you Levites have done this, I’m going to count this as though you grew the crops. This is going to be considered your remuneration and you’re going to give your tenth of it to the priests.’ That’s how it worked in the days of Nehemiah.

Third Tithe:

Now let’s look at a third tithe, and then we’re going to see whether or not there really was a third tithe, or whether the third tithe was just the second tithe put to a different use. Most scholars will tell you that there weren’t three tithes. They will say that in the third and sixth years of the cycle, the second tithe was put to a different use. I don’t think so, and I’ll show you why I don’t think so. But, if you ever study this subject you’ll see that, and I want to prepare you for that.

Deuteronomy 14—that’s one of my favorite chapter in Deuteronomy; I spend a lot of time in chapter 14; it’s an interesting chapter. Deuteronomy 14:28: “At the end of three years you shall bring forth all the tithe of your increase the same year, and shall lay it up inside your gates. And the Levite, because he has no part nor inheritance with you, and the stranger, and the fatherless, and the widow, who are inside your gates, shall come, and shall eat and be satisfied so that the LORD your God may bless you in all the work of your hand which you do” (vs 28-29).

Obviously, this wasn’t given to the Levites and priests per se—the priests. Obviously, it wasn’t taken to Jerusalem. So, it definitely was used for a different purpose. But was this a third tithe in addition to the other two? Interesting!

It takes time to look at these Scriptures and put them together. The first time you really go through a study on this, your head begins to swim. Trust me, my head’s been swimming for years; and it still is swimming! If you’re lost a little bit don’t feel bad. Please believe me, don’t feel bad at all. Just take the Scriptures down and take your time and go through them. That’s what I had to do.

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 have given it to the Levite, the stranger, the fatherless, and the widow (that they may eat inside your gates and be filled).” Here again, the same thing.

Now, we’re going to see a reference to the third tithe in Amos the prophet. Amos 4:4—the Lord God says: “Come to Bethel and transgress; to Gilgal and multiply transgressing at Gilgal. And bring your sacrifices for the morning, your tithes for three years.” Not that you save the tithe for three years, but it means your tithe every three years, or after three years. Some translations you’ll see that it says three days. Technically, that’s correct. The Hebrew word here is days, but what do you mean tithe every three days? That’s ridiculous! In the Hebrew concept, in terms of calculations, there is month of days, year of days. So, you just have to know when it’s talking about days and years. I wish there was a formula that I could give you, but I don’t have a formula.

Clearly, the concept shows three years, and this was given to show you that there was a tithe after three years. The question is: Is there really three tithes or two tithes? I’m going to give you my proof of why I believe there really were three tithes in the third year, and why it was not a burden at all.

I’m going to go to two authorities which were more or less eyewitness authorities. Most of those who claim that there are only two tithes—such as Maimonides, the great Jewish philosopher and legal scholar in the 12th and 13th centuries. All these scholars lived roughly a thousand or two thousand years after the fact.

What about Josephus? Josephus was there; he was a contemporary of that first temple. This is what Josephus has to tell us regarding it. He says to us:

Josephus, book 4, 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 third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans.

Isn’t that what we read in Deuteronomy? That’s what Josephus is describing! There was a third tithe.

Then in the Apocrypha, we have the very interesting comment in the book of Tobias [Tobit]. The setting of the story is in the days of the Assyrians—back to 700-800 B.C. Although, obviously, this book was really written around the first century B.C. But again, contemporary of the temple. What does it say:

Apocrypha, book of Tobias [Tobit], chapter one:
Of all my produce I will give a tenth to the sons of Levi who minister at Jerusalem. We know what that is.
A second tenth I will sell and I will go and spend the proceeds each year at Jerusalem. Second tithe—right on.
The third tenth I would give to those to whom it was my duty as my father’s mother had commanded me. For I was left an orphan by my father.

A third—these two authorities tell us that there really was. Of course the seventh year was a sabbatical year.

What I’m asking is, was this—a burden? Think back to our farmer and the revolution. Think of yourselves today. You all have a certain amount of money. You earn a certain amount doing whatever it is that you do. Just think:

- First of all, no housing payments of any kind. You’re not paying rent. You’re not making payments on a house. The house is yours. Remember: ‘houses you didn’t build,’ God told them.
- No utilities: no electric bills, no gas bills, no refuse, no trash. Don’t have to pay any of that.
- No car payments
- No gasoline for your car—well, you had a donkey—didn’t you? The donkey ate the grain on your farm—didn’t it?
- No insurance for the car
- No insurance for your house

Glory, hallelujah! What did he say, ‘Remember this, my farm gave me a good living, nothing to wear, eat or drink was purchased. You didn’t go to Sears & Roebuck, you don’t have a catalog. The wife did the yarning, the darning and all that type of thing. The man was out chopping down the wood and doing the farming. You had no food costs!

How much a burden could the tithe be? It really wasn’t! Honestly, it wasn’t! However, notice now is what I call the burden begins! We’re going to look in Samuel; this is where we’re going to see what I call the burden.

1-Samuel 8:1: “And it came to pass when Samuel was old, he made his sons judges over Israel… [v 3]: …Yet, his sons did not walk in his ways, but turned aside after dishonest gain and took bribes and perverted judgment.” Unfortunately, some of us can say we have experienced the same in the administration of the Church.

The French have a saying: The more things change, the more things stay the same. Human nature doesn’t change—it really doesn’t! Remember when Samuel was a young boy, Eli was priest and what his sons were doing: just yanking the best of the meat out of the pots for themselves—same thing. That doesn’t justify what the people of Israel did, what they wanted.

Verse 5: “And they said to him, ‘Behold, you are old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations.’…. [First big mistake!] …But the thing was evil in the eyes of Samuel when they said, ‘Give us a king to judge us.’ And Samuel prayed to the LORD. And the LORD said to Samuel, ‘Hearken to the voice of the people in all that they say to you, for they have not rejected you, but they have rejected Me, that I should not reign over them’” (vs 5-7).

Verse 9: “‘And now hearken to their voice. Only, you shall surely protest solemnly to them, and show them the kind of king who shall reign over them.’”

Verse 11: “…‘This will be the manner of the king who shall reign over you. He shall take your sons and appoint them for him, for his chariots, and his horsemen. And they shall run before his chariots. And he will appoint commanders over thousands, and commanders over fifties, and some to plow his ground and reap his harvest, and make his weapons of war and weapons for his chariots. And he will take your daughters to be perfumers and cooks and bakers. And he will take your fields and your vineyards and your olive-yards, even the best of them, and give them to his servants.’” (vs 11-14).

You can read the rest of it. People still said, ‘We want a king.’ So, now if you have a third tithe year, you had four tithes on top of all the other stuff that the king was going to take.

God didn’t want this! Remember, when God
set it up: no king. I’ve often wondered, would there ever have been a King David? Just a thought. I don’t know, because God never wanted a king. He said, ‘I’m your King.’ So, I don’t know if there would have been. God never intended for this thing to happen, but the people wanted it. So, sin! The result of sin: economic burdens!

In fact, I can tell you in the days of the Romans and the Greeks beforehand in Judea, their taxes on the farmers, on the people, was close to a third! You had 33% of taxes to Caesar or to Pontius Pilate or whoever it was who was governing over them, plus first, second and third tithe—63%—you’ve got a burden! You’ve got a real burden! That’s how bad it got. In fact, it got so bad that the farmers they weren’t tithing.

It got so bad that John Hycranus in the second century B.C. omitted the statement where the farmer said, ‘Behold I have collected the tithe, I have done this, I have done that.’ He abolished it, because he said the people aren’t doing it. They weren’t tithing. The Levites were in disarray. It was a mess during the time of the Maccabees and going into the Roman period. That’s because of sin!

Even when you get to the so-called ‘year of release’—which I don’t have time, but I’ll titillate you a little bit: The year of release was if you owed money—borrowed money—what happens if it’s the sixth year in the cycle? And you have a bad year? I out that money. God says, ‘Let not that thought come into your mind.’ But, carnal minds just don’t get it; they don’t cooperate that way. And the money people weren’t loaning the farmers the money they needed for the crops. What do you do? What they did was, do what Fred has been teaching us you shouldn’t do: You can’t solve spiritual problems by physical means!

But Hillel the elder, the great Rabbi Hillel came up with this economic answer. It worked to an extent. What it meant was: I’ve loaned money for this farmer’s crop. But the seventh year’s at hand and I’m not going to get my money back. So, what Hillel says is, ‘Okay, you can take note and deliver it to the court, and the court can collect as your agency, even though the year of release comes. You could do it! It’s a legal fiction! They did it.

It’s amazing what Jews will do in Israel, how they would arrange sales of their property to an Arab for one dollar and then at the end of the year they would buy it back. Notes and loans—talk about legal fiction!

This is the year of release. If God’s system would be used properly, it would be a boon to everybody. But the carnal mind says, God will bless you, don’t worry if it’s the year of release. If you were going into a business venture, that’s different. Then I could collect, because this is business. But if it’s a personal loan, because he’s in hardship, that’s what the year of release was all about—not for business ventures.

If I’m in business and I need money and someone is going to loan me $50,000 and it’s going to be little while for me to pay him back, I still have to pay him back—year of release or no year of release—because that was a business venture. It says your brother, meaning a brother’s in need—not a business venture.

It’s interesting how that works, and if followed we wouldn’t have the mess we’re in. Or the Jubilee Year where if you sold your land, you’re poor, and the 50th year came and you get your land back. You couldn’t have these big ‘robber barons’; you couldn’t have these big landowners—it would be impossible. To do that, you have to have parcels of land given out as in the days of Joshua, so each family would have their parcel of land. If you don’t have that, how can you possible keep the Year of Jubilee? Which is why in the days of Jesus the Jubilee was never observed.

Nobody knew who owned what. Oh, Jeremiah the prophet had a piece of land he bought in Jerusalem in the city area. He and his family knew, but what about all the other tribes? That’s just kind of an aside. It is a fascinating subject.

Land Sabbath:

I was going to talk a little bit about the ‘land sabbath,’ so this would not be a burden. Let’s take a look at the ‘land sabbath’ and show how that today—in the 21st century—God actually intervenes and blesses the land. Remember the land—‘Eres Yisrael.’ Very, very interesting!

Leviticus 25:1: “And the LORD spoke to Moses in Mount Sinai, saying, ‘Speak to the children of Israel and say to them, “When you come into the land which I give you, then shall the land keep a sabbath to the LORD. You shall sow your field six years, and you shall prune your vineyard six years, and gather in the fruit of it. But in the seventh year shall be a sabbath of rest to the land, a sabbath for the LORD. You shall neither sow your field, nor prune your vineyard. You shall not reap that which grows of its own accord for your harvest, neither shall you gather the grapes of your undressed vine as a harvest. It is a year of rest to the land. Rather, the sabbath yield of the land shall be food for you, for you and for your servant, and for your slave woman and for your hired servant, and for your stranger who stays with you, and for your livestock, and for the beast that is in your land, shall all the increase of it be for food”’” (vs 1-7). That is wonderful; that is the ‘land sabbath.’
Exodus 23:10: “And you shall sow your land six years, and shall gather in the fruits of it. But the seventh year you shall let it rest and lie still, so that the poor of your people may eat. And what they leave, the animals of the field shall eat. In the same way you shall deal with your vineyard and with your olive-grove” (vs 10-11).

The ‘land sabbath’ as it actually exists in ‘Eres Yisrael’ today; this is real—going back about 20 years ago. Always remember this, God said ‘in the land.’ That’s the land that He gave to Israel. Doesn’t necessarily mean here in this country. Doesn’t mean so in Mexico, France, Germany, China or Japan. It means ‘in the land’ God gave.

What happened was that there was a ‘kibbutz,’ and it was going to be a religious ‘kibbutz’—most of them are secular. I want to read in part and paraphrase in part—this was recorded by the Jewish press, which is run by orthodox rabbis; they believe in God and they believe in the land. How many times has Fred told us that if ministers in the pulpit—be they Protestant or whatever—would preach the Truth—even though they may be of this or that denomination—God would honor it.

These people are not spirit-begotten, Bible-thumping begotten sons of God—they’re not in His Church, they’re not converted. But they are physical Jews, descendants of Israel in the land of Israel doing what God told them to do. Does God honor that? Listen to this:

The miracles promised by the Torah have been very much in evidence for anyone whose stubbornness has not blinded him to the obvious.

In the sabbatical year…
Remember what God said about the sixth year, if you ask what are you going eat? Well, I’m going to give you three years worth of food! God said it!
…the wheat crop last year was 300,000 tons! Double the amount of the previous year!

Why should that be? But it was!
Similar explanations of the ministry—the agricultural ministry from Tel Aviv came to say.

Wow! What is this? How did this happen?
They told the press conference that the bumper crop was merely the result of aggregate improvements in farming technique.

That was their rational for it.
Similar explanations were offered for the bumper crop of citrus fruits in the orchards. The citrus fruits had a double number of oranges and so forth for that year.

The people in that kibbutz had no doubt whatsoever Who was responsible for this blessing. The most ---- orchard produced three times their normal crop. A jump from an annual sum of 700 containers to more than 2,000 containers of fruits and so forth.

Jewish agency representatives came to investigate the highly publicized phenomenon and couldn’t find a single natural reason why it should be.

I can tell you why it should be! This is the Old Covenant—in the land! These are people who are still under that Old Covenant, and it works if they honor God; God honors them. They don’t believe in Jesus Christ. They’re not Christians.

Now, more miracles:

During the past three ‘shmita’ years…[land sabbath years]…observed by these farmers, there was no shortage of wondrous works. Fourteen years ago the orchard which produced a triple crop last year was written off as a certain failure by expert agronomists.

The trees were planted shortly before the advent of the year, and were then abandoned on orders of the great rabbi who forbade his followers to perform any labor for caring for them.

Remember what God said? Leave them alone; don’t touch them! Well, that’s what they did.

The people ignored these gloomy predictions, and their faith in God was vindicated. The trees fared even better than the trees of their neighbors such as was recorded.

I’m not making this up! This actually happened. Then there was the miracle of the rotten seeds. This is cute—rotten seeds, mind you.

When it came time for planting in the eighth year…

Remember, you planted in the sixth year. You have a huge crop, a bumper crop. It tied you over through the seventh year. Then, of course, you began to plant in the eighth year, but you still had nothing to eat in the eighth year, and then the new crop would come in the ninth year. But they didn’t have seeds so they had to borrow seeds—from some secular farmers—that were old and musty. The farmers had to shop
around for seeds from the sixth year.

...they found some seeds in a irreligious kibbutz. The ‘kibbutznics’... [that’s an Israeli term if you’re on a collective farm]...who sold them the seeds expressed serious doubts as to whether these decayed seeds would produce anything. Once again faith overcame skepticism as rich harvest sprang forth.

They had a booming crop from decaying, rotten seeds! How did that happen? God blessed it! God said, ‘I command you; produce!’ The soil produced!

Perhaps one of the most striking miracles of all was that of a locust plague. Of all the settlements around this one religious kibbutz they suffered from a plague of produce-devouring insects. But when the army of locust reached the borders of this kibbutz, it miraculously came to a halt as if someone had issued an order that the fields of this kibbutz was not to be touched.

- Who commands the locust?
- Who is in control of the seas?
- Who controls the weather?
- Who is the God of all there is?
- You know! I know!

This is real! This actually happened! What I’m saying is, this is going to happen again. You cannot apply—and what the Church did in the old days was try to apply wholesale the Old Testament agrarian system on a monetary system that we have today. God expects us to tithe—yes! What He expects us to do is say, ‘Okay, folks, I’ve given you My law; you know the tithing system. I said increase. I’m not going to tell you what increase is. You judge! It’s your time and your locale and your age what increase would be, and apply My laws and I will bless you.’

But you can’t just wholesale do it. This subject is huge! This will cover the tithes and it will cover the ‘land sabbath.’ I want to show you how the Jubilee really worked—what you could sell, what you could not sell, how the cities could actually be built up as a result of the Jubilee. When you bought someone’s house or farm, you were buying only the use of the land.

If someone runs into real trouble and I’m going to buy his farm, his ranch, because ‘the poor guy needs help.’ I’ve got 20 years to the end of the Jubilee, I, in a sense, am buying 20 years worth of product, produce—that’s what I’m buying. I’m not buying his land. So, the price that I’m going to pay for that land is going to be less or more depending upon whether I’m buying the third or fourth year of a cycle or whether I’m buying late in the 40th or 41st year of the cycle.

If you bought a house you could keep that house—the right of redemption. That means that when you bought the house you could build up the house. If you see how it works, your cities could built properly. I don’t have time to give you all the details today.

It’s a fascinating system and would work. I’m telling you, and I fully believe, you’re going to see this fully implemented by the Lord Jesus Christ when He comes, and we’re going to be a part of seeing that it’s administered. Only this time you and I together, under His guidance, we are going to get it right.

Scriptural References:

1) John 4:19-22
2) Acts 21:19-21, 20
3) Hebrews 8:1-3
4) Hebrews 7:1-2, 5-6, 9
5) Numbers 31:25-30
6) Genesis 28:22
7) Numbers 18:20-21, 24-26
8) Leviticus 27:30-33
9) Deuteronomy 14:23
10) Nehemiah 10:34-38
11) Deuteronomy 14:28-29
12) Deuteronomy 26:12
13) Amos 4:4
14) 1 Samuel 8:1-3, 5-7, 8, 11-14
15) Leviticus 25:1-7
16) Exodus 23:10-11

Scriptures referenced, not quoted:

- Genesis 14; 26:3-4

Also referenced: Books

- Encyclopedia Judaica
- Apocrypha (book of Tobias or Tobit)