

## From Dr. Ira Leiberman

Tithing in Torah (the first five books of the bible)  
*Bamidbar* (In the Wilderness) – Numbers  
*Devarim* (Words) – Deuteronomy

### Summary

There are 3 tithes that the L-rd G-d commanded the Children of Israel to perform. These are prescribed in the books of *Bamidbar* and *Devarim* (the Hebrew names for each of the Five Books of Moses were from a word in the 1<sup>st</sup> sentence of that book).

1<sup>st</sup> Tithe: to the Levites. This is done each year for years 1 through 6.  
*Bamidbar*/Numbers 18:21-24

2<sup>nd</sup> Tithe: to be brought to Jerusalem and to be eaten (and imbibed) before *HaShem* (“The Name” – that which is also pronounced as *Jehovah*, *Adonai*, *Yahweh*, etc.). This is done years 1, 2, 4, and 5. *Devarim*/Deuteronomy 14:23

3<sup>rd</sup> Tithe: to the Poor. This is done years 3 and 6. *Devarim* 14:28&29

Note – the 7<sup>th</sup> year is a year of rest for the land – nothing planted, nothing reaped. No tithing was done on the 7<sup>th</sup> year. During the prior 6 years, food was to be stored for this year.

These 7 years represent a Sabbatical period – for 6 days The L-rd worked, and on the 7<sup>th</sup> He rested.

## The First Tithe

The sons of Levi (the Levites) do not have the land as their heritage. The tithe from the other tribes of Israel (that do own land) is given in return for their service to the L-rd.

There are 2 aspects to this tithe: 1.) *Bamidbar* 18:21 – in return for the labor they devote to their sacred service – that of the Tent of meeting (the Tabernacle) and 2.) 18:24 – given as a heritage, for they have no heritage of land – this is to make up for the portion of the land they were required to forgo.

A tithe of the tithe that was received by the Levites must be given to the *Kohenim* (Priestly class). The Levites gave the best tenth of the tithe they received to the descendents of Aaron – *Bamidbar* 18:25-32

Also note: *Bamidbar* Chapter 35 – 48 cities were set aside for support of the Levites. They had the right to dwell in those cities (but the possession of those cities was not theirs).

## The Second Tithe

*Devarim* 14:22-27 is the commandment for the 2<sup>nd</sup> tithe. “And you shall eat before *HaShem*” – *Devarim* 14:23. This is the only tithe that must be eaten before *HaShem* – i.e. in Jerusalem. Interesting that the tithe to G-d is your act of feasting before him! These are the 3 Feasts of Israel.

The presence of all Israel to be in Jerusalem was commanded by G-d during the 3 festivals: the Festival of Unleavened Bread which eventually became called the Passover, the Festival of Weeks (Pentecost), and the Festival of Tabernacles/Booths.

If one lived too far from Jerusalem to bring these offerings, they could be changed into money and the offerings bought in Jerusalem to eat and drink of before the L-rd (including wine and strong drink – “*shay-char*” – the “ch” is like that in Bach).

## The Third Tithe

This is the Poor Tithe – *Devarim* 14:28&29. This tithe is due in the 3<sup>rd</sup> and 6<sup>th</sup> year – and is given instead of the Second Tithe. This tithe is retained at home for the poor to consume (and of course the yearly tithe to the Levites, the First Tithe, is still given in these years).

## The Word “Tithe”

There are 3 letters in the word “tithe” – the “*ayin*”, the “*shin*”, and the “*raysh*” – pronounced “*ah-sayr*”. *Devarim* 14:22 – “*Ah-sayr t’ah-sayr*” – “You shall tithe”.

The word for “riches” is the same 3 letters but pronounced “*oh-sar*”.

There were no vowels in the written Hebrew language until around the time of *Yeshua*/Jesus.

Therefore, “*Ah-sayr t’ah-sayr*” could be interpreted (and was thought so by the sages) as “(tithe and) You will become rich”.

These same 3 letters are also present in the word “tenth part” – “*Mah-ah-sayr*”.

Isn’t Hebrew a great language that the L-rd made!

## What Happened If you Didn’t Tithe?

From the *Midrash Tanchuma*, Torah implies that if you fail to tithe, you will lead G-d to bring forth the hot, dry east wind to “cook” the tender kernel of grains while they are still in the stalk with their “mother” (Rashi – a renown Hebrew sage).

The temple is no longer present, some Levites are land developers, and we’ve got Medicaid and other programs for the poor in America.

We may not be able to tithe as commanded in Torah, however, doesn’t everything still belong to G-d? Tithing is another way to say thank you for the loan.