

THE COVENANTAL TITHE

Gary North

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This book is dedicated to
Byron Reese

The Covenantal Tithe

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Table of Contents

Preface	7
Introduction	10
1. No Trespassing	16
2. Priestly Rebellion and Priestly Restoration	24
3. Melchizedek, the High Priest	30
4. Jacob's Tithe	44
5. The Priestly Tribe	51
6. Tithes of Celebration	69
7. Redeeming the Tithe	84
8. Stealing from God	90
9. The Rabbinical Tithe	97
10. The Christian Tithe	102
11. Looking Out for Number One	111
12. Covenantal Cause and Effect	116
Conclusion	127
Appendix A: The Mosaic Law's Anti-Rural Bias	145
Appendix B: Pre-Tax or Post-Tax?	154
Index	157

Preface

And further, by these, my son, be admonished: of making many books there is no end; and much study is a weariness of the flesh. (Ecclesiastes 12:12)

This is my second book on the tithe. My first, *Tithing and the Church*, was published in 1994.¹ It was narrowly focused. It dealt with this question: To whom do Christians owe God's tithe? My conclusion: their local congregation. I have not changed my opinion. I have added a lot of footnotes.

In 1994, my series, *An Economic Commentary on the Bible*, was far more incomplete than today. Two commentaries were in print: Genesis² and Exodus (three volumes).³ I had finished the manuscripts for my commentary on Leviticus, which appeared in 1994. Leviticus consisted of a "Reader's Digest" version of 750 pages⁴ plus four volumes in electronic format.⁵ I had

1. Gary North, *Tithing and the Church* (Tyler, Texas: Institute for Christian Economics, 1994). <http://tinyurl.com/ceakvn>

2. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987).

3. Gary North, *The Sinai Strategy: Economics and the Ten Commandments*, 2nd ed. (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1986] 2006); *Moses and Pharaoh: Dominion Religion vs. Power Religion* (Tyler, Texas: Institute for Christian Economics, 1985); *Tools of Dominion: The Case Laws of Exodus* (Tyler, Texas: Institute for Christian Economics, 1990).

4. Gary North, *Leviticus: An Economic Commentary* (Tyler, Texas: Institute for Christian Economics, 1994).

5. Gary North, *Boundaries and Dominion: The Economics of Leviticus*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, [1994] 2003).

not started Numbers,⁶ Deuteronomy (four volumes),⁷ Psalms,⁸ Proverbs,⁹ Ecclesiastes,¹⁰ the prophets,¹¹ Matthew,¹² Luke,¹³ Acts,¹⁴ Romans,¹⁵ First Corinthians,¹⁶ First Timothy,¹⁷ and the epistles.¹⁸ These are now available free of charge.¹⁹

6. Gary North, *Sanctions and Dominion: An Economic Commentary on Numbers* (Tyler, Texas: Institute for Christian Economics, 1997).

7. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003).

8. Gary North, *Confidence and Dominion: An Economic Commentary on Psalms* (Powder Springs, Georgia: American Vision, 2009).

9. Gary North, *God's Success Manual: An Economic Commentary on Proverbs* (Horn Lake, Mississippi: GaryNorth.com, Inc., 2007).

10. Gary North, *Autonomy and Stagnation: An Economic Commentary on Ecclesiastes* (Powder Springs, Georgia, 2009).

11. Gary North, *Repentance and Dominion: An Economic Commentary on the Prophets* (Horn Lake, Mississippi: GaryNorth.com, Inc, 2008).

12. Gary North, *Priorities and Dominion: An Economic Commentary on Matthew*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [2000] 2003).

13. Gary North, *Treasure and Dominion: An Economic Commentary on Luke*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003).

14. Gary North, *Sacrifice and Dominion: An Economic Commentary on Acts*, electronic edition (Tyler, Texas: Institute for Christian Economics, 2000).

15. Gary North, *Cooperation and Dominion: An Economic Commentary on Romans*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003).

16. Gary North, *Judgment and Dominion: An Economic Commentary on First Corinthians*, electronic edition (West Fork, Arkansas: Institute for Christian Economics, 2001).

17. Gary North, *Hierarchy and Dominion: An Economic Commentary on First Timothy* (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [2001] 2006).

18. Gary North, *Ethics and Dominion: An Economic Commentary on the Epistles* (Powder Springs, Georgia: American Vision, 2009).

19. They are posted on my site, www.GaryNorth.com, in the department "Capitalism and the Bible."

In the spring of 2009, I was asked to write an article on the tithe. This article will appear in a book-length symposium on the tithe. My assignment was to defend the idea of the tithe from the viewpoint of covenant theology. I have therefore written this brief book. I will refer to this book in my article.

Introduction

Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven. (Matthew 5:17–19)

Jesus' words remind us of the authority of the Mosaic law. We should take seriously the laws of the Mosaic law, for Jesus did. They had a purpose in Moses' day and Jesus' day. Some of them have a purpose in our day. The tithe is one of these laws.

In dealing with the laws of the tithe, we must deal with the question of the continuity and discontinuity of biblical law. The tithe laws applied to Mosaic Israel. To what extent did they apply to pre-Mosaic Israel and to the post-Mosaic church?

Christians need a Bible-based principle of interpretation in order to interpret correctly the applications of the laws of the Old Covenant in the New Covenant era. The reader should understand what this biblical principle of judicial interpretation is: *the principle of the judicial boundary*. I call this the principle of *cross-boundary laws*.

Jonah preached to Nineveh. Nineveh was not under the Mosaic Covenant. On what basis did God threaten the city

with judgment? On the basis of the city's moral rebellion. So, some laws crossed boundaries in the era of the Mosaic law. Others did not. We must seek to discover which did and which did not.

I have adopted a general principle of judicial interpretation: unless an Old Covenant law is annulled in principle or specifically by the New Testament, it is still in force. I agree with Dr. Greg Bahnsen: "The *methodological* point, then, is that we presume our obligation to obey any Old Testament commandment unless the New Testament indicates otherwise. We must assume continuity with the Old Testament rather than discontinuity."¹ With respect to all Old Covenant laws: "Innocent until proven guilty." An unchallenged Old Covenant law possesses continuing authority in the New Testament era. No additional proof of authority is required by biblical law. Unless its authority has been revoked by the New Testament, a Mosaic law automatically crosses the boundary between the two covenants. The law's adoption into the New Covenant kingdom of God is automatic.

Other schools of Christian biblical interpretation assert a rival judicial hermeneutic: any Old Covenant law not repeated in the New Testament is automatically annulled. This view announces with respect to every Old Covenant law: "Guilty until proven innocent." An Old Covenant law is automatically turned back at the border of the New Covenant unless it has had its citizenship papers issued by the New Testament. Its annulment is automatic unless it has been explicitly adopted into God's New Covenant kingdom.

In my commentaries on biblical economics, I distinguish temporary Mosaic laws governing the use of the land of Israel from permanent covenantal laws that crossed Israel's geo-

1. Greg L. Bahnsen, *By This Standard: The Authority of God's Law Today* (Powder Springs, Georgia: American Vision Press, [1985] 2008), p. 2.

graphical boundaries during the Mosaic era and then passed into the New Covenant.

Land Laws, Seed Laws, and Priestly Laws

Land laws and seed laws were laws associated with God's covenantal promises to Abraham regarding his offspring and their inheritance (Genesis 15–17). There was a chronological boundary subsequently placed on the seed laws: Jacob's prophecy and promise. "The sceptre shall not depart from Judah, nor a lawgiver from between his feet, until Shiloh come; and unto him shall the gathering of the people be" (Genesis 49:10). After Shiloh came, Jacob said, the scepter would depart from Judah. The unified concept of *scepter and lawgiver* pointed to the civil covenant: physical sanctions and law. Jacob prophesied that the lawful enforcement of the civil covenant would eventually pass to another ruler: Shiloh, the Messiah.

The Mosaic land laws were tied covenantally to the Abrahamic promise regarding a place of residence for the Israelites (Genesis 15:13–16). These land laws were also tied to the Abrahamic promise of the seed. "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 Euphrates" (Genesis 15:18). The mark of those included under the boundaries of these seed laws was the covenantal sign of circumcision (Genesis 17:9–14). Circumcision established a personal covenantal boundary. There were also family and tribal boundaries tied to the laws of inheritance. The ultimate inheritance law was above all a land law: the jubilee law (Leviticus 25).²

2. Gary North, *Leviticus: An Economic Commentary* (Tyler, Texas: Institute for Christian Economics, 1994), chaps. 28, 30, 32; Gary North, *Boundaries and Dominion: The Economics of Leviticus*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, [1994] 2003), chaps 28, 30, 32.

The fall of Jerusalem and the abolition of the temple's sacrifices forever ended the Mosaic Passover. The five sacrifices of Leviticus 1–7 also ended forever.³ There can be no question about the annulment of the tribal inheritance laws by A.D. 70. *With this annulment of the tribal inheritance laws also came the annulment of the seed laws.* Once the Messiah came, there was no further need to separate Judah from his brothers. Once the temple was destroyed, there was no further need to separate Levi from his brothers. There was also no further need to separate the sons of Aaron (priests) from the sons of Levi (Levites). Therefore, the most important Mosaic family distinction within a single tribe—the Aaronic priesthood—was annulled: the ultimate representative case. *The tribal and family boundaries of the Abrahamic covenant ceased to operate after A.D. 70.* This annulled the Mosaic law's applications of the Abrahamic covenant's land and seed laws. The land and seed laws were aspects of a single administration: the Mosaic Covenant. The New Covenant, which was based exclusively and forthrightly on the covenantal concept of adoption,⁴ replaced the Mosaic Covenant.

The priestly laws of the Mosaic Covenant also perished with the end of the Levitical priesthood. The Epistle to the Hebrews asserts that the Levitical priesthood has been replaced by Christ's high priesthood. Christ's high priesthood derives from Melchizedek, not Levi. This announcement of a new priesthood removed the continuing authority of the Mosaic priestly laws.

3. *Ibid.*, chaps 1–5.

4. "For ye have not received the spirit of bondage again to fear; but ye have received the Spirit of adoption, whereby we cry, Abba, Father" (Romans 8:15). "But when the fulness of the time was come, God sent forth his Son, made of a woman, made under the law, To redeem them that were under the law, that we might receive the adoption of sons. And because ye are sons, God hath sent forth the Spirit of his Son into your hearts, crying, Abba, Father" (Galatians 4:4–6).

What remains? The cross-boundary laws.⁵ These are moral: the Ten Commandments. They are sometimes civil: laws against theft and adultery, for example. They are sometimes ecclesiastical. The law of the tithe is the example that I have selected for study in this book.

Conclusion

The geographical and tribal promises that went to Abraham's seeds (plural) were fulfilled with the coming of the prophesied Seed (singular: Galatians 3:16)—the Messiah, Shiloh, Jesus Christ, the incarnate Son of God—who announced His ministry's fulfillment of the judicial terms of the jubilee year (Luke 4:16–21).⁶ This fulfillment was confirmed through His death and resurrection—the ultimate physical liberation.

Israel's permanent disinheritance was prophesied by Jesus: "Therefore say I unto you, The kingdom of God shall be taken from you, and given to a nation bringing forth the fruits thereof" (Matthew 21:43). This transfer of the kingdom's inheritance to this new nation took place at Pentecost (Acts 2). The visible manifestation of the permanent revocation of the Abrahamic geographical inheritance was the fall of Jerusalem in A.D. 70. Israel had failed to keep the terms of the covenant. The national covenant's predictable negative corporate sanctions came in history.

The church today still operates under God's corporate sanctions: positive and negative.⁷ This is why the law of the tithe should be honored by covenant-keepers.

This book is self-consciously a refutation of these words: "The term 'tithe' should be excised from the subject of Chris-

5. *Ibid.*, Conclusion.

6. Gary North, *Treasure and Dominion: An Economic Commentary on Luke*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003), ch. 4.

7. Chapters 10–11.

tian giving because of the connotations that go with it.”⁸ I argue that it is these connotations that are the heart of the covenantal tithe. Let us explore these connotations.

8. David Croteau, “A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era,” a Ph.D. dissertation submitted to the faculty of Southeastern Baptist Theological Seminary (2005), p. 266.

1

No Trespassing

And the LORD God took the man, and put him into the garden of Eden to dress it and to keep it. And the LORD God commanded the man, saying, Of every tree of the garden thou mayest freely eat: But of the tree of the knowledge of good and evil, thou shalt not eat of it: for in the day that thou eatest thereof thou shalt surely die. (Genesis 2:15–17)

God owned all of the trees in the garden. He also owned all of the trees outside the garden. “For every beast of the forest is mine, and the cattle upon a thousand hills” (Psalm 50:10).¹ He owned it all. He still does.

God delegated a specific task to Adam: to care for His garden. He delegated full responsibility to Adam over the garden. He recognized that men, even perfect men, would take greater care for His property if they had legal control over it and could reap the benefits of their work. There is nothing like personal ownership to make a man more careful of an asset.

Stewardship mandates responsibility. Men need reminders that God is sovereign. God is the sovereign Owner, not men. How did God remind Adam and Eve that they worked for Him? How did He remind them that the garden belonged to Him, that a man is merely God’s steward in history? He set aside one tree as His own. He placed a verbal “No Trespassing” sign around it. This tree was God’s, and God’s alone. It testified to His original ownership through creation, His final

1. Gary North, *Confidence and Dominion: An Economic Commentary on Psalms* (Dallas, Georgia: Point Five Press, 2011), ch. 10.

ownership through final judgment, and His constant ownership in between. The forbidden tree served as a token. Put another way, it was representative. By honoring God's ownership boundary around this tree, mankind would declare subordination to God's covenant with man.

What is the nature of this covenant? This:

So God created man in his own image, in the image of God created he him; male and female created he them. And God blessed them, and God said unto them, Be fruitful, and multiply, and replenish the earth, and subdue it: and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth. (Genesis 1:27–28)²

I have called this **the dominion covenant**. It was verbally established by God before God created man. God spoke on man's behalf as man's creator before He created man. This covenant defines mankind as God's agent, meaning His steward, who operates on God's behalf and in God's name, judicially speaking. He is legally subordinate to God. He is a creature, not the Creator. He is always to acknowledge his position as an intermediary between God and the creation. This acknowledgment always has a visible token of obedience: *respect for a judicial boundary*. In the garden, a forbidden tree was uniquely God's.

The tree testified equally to Satan's subordination to God. Satan was not the Creator. Satan was not the original owner. He, too, is a creature. As a creature, he was originally not only under God; he was under man as well. Man is God's lawful agent in history. Paul wrote that in the final judgment, covenant-keeping men will once again visibly regain this status in

2. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 3.

God's covenantal hierarchy. "Know ye not that we shall judge angels? how much more things that pertain to this life?" (I Corinthians 6:3).³ Satan seethed. "This shall not stand."

Satan selected an agent to represent him: the serpent. The serpent went to Adam's subordinate and tempted her. "And the serpent said unto the woman, Ye shall not surely die: For God doth know that in the day ye eat thereof, then your eyes shall be opened, and ye shall be as gods, knowing good and evil" (Genesis 3:4–5). She was deceived by this lie. "For Adam was first formed, then Eve. And Adam was not deceived, but the woman being deceived was in the transgression" (I Timothy 2:13–14).

By consenting to the serpent's suggestion, Eve covenantally subordinated herself to the serpent. She took his advice rather than her husband's. God had told Adam not to eat from the tree. There is no record that God also told Eve. We must presume that Adam told her. This was appropriate: she was under his authority. Now, as the new subordinate of the serpent, Eve tempted Adam. He consented.

Adam and Eve went to the tree, crossed the verbal "No Trespassing" line, and ate. *This was a covenant meal.* It was not eaten at the tree of life, which had been legal for them, but at the forbidden tree. As surely as the table of demons is a forbidden covenant meal, so was the forbidden tree. Men cannot not lawfully partake of both. "Ye cannot drink the cup of the LORD, and the cup of devils: ye cannot be partakers of the LORD's table, and of the table of devils" (I Corinthians 10:21). So, God cut them off from the tree of life. He set up a wider boundary and a more compelling "No Trespassing" sign:

Therefore the LORD God sent him forth from the garden of Eden, to till the ground from whence he

3. Gary North, *Judgment and Dominion: An Economic Commentary on First Corinthians*, electronic edition (West Fork, Arkansas: Institute for Christian Economics, 2001), ch. 6.

was taken. So he drove out the man; and he placed at the east of the garden of Eden Cherubim, and a flaming sword which turned every way, to keep the way of the tree of life. (Genesis 3:23–24)

There is no forbidden garden today and no angel bearing a flaming sword. There is instead a meal open to covenant-keepers, a covenantal meal described in the passage (I Corinthians 11) that follows Paul's warning regarding a covenantal meal with demons (I Corinthians 10). There is a "No Trespassing" sign around the table of demons. This applies to covenant-keepers. There also is a "No Trespassing" sign around the table of the LORD. This applies to covenant-breakers:

"Wherefore whosoever shall eat this bread, and drink this cup of the LORD, unworthily, shall be guilty of the body and blood of the LORD . . . For he that eateth and drinketh unworthily, eateth and drinketh damnation to himself, not discerning the LORD's body." (1 Corinthians 11:27, 29)

No Trespassing, Still

Man's visible token of subordination before God is more than participation in a ritual meal on a holy day once a week. It also has to do with his subordination on the other six days of the week. It has to do with that most tempting of rival religions, the religion of mammon. "No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon" (Matthew 6:24).⁴ What is mammon? A view of life: "More for me in history." Jesus warned of its consequences. "For what is a man profited, if he shall gain the

4. Gary North, *Priorities and Dominion: An Economic Commentary on Matthew*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [2000] 2003), ch. 14.

whole world, and lose his own soul? or what shall a man give in exchange for his soul?" (Matthew 16:26).⁵

Then what is man's judicial token of subordination on the other six days a week? The tithe. Like the tree in the garden, the tithe has a sign around it: "No Trespassing." It is a visible announcement of God's original ownership, final ownership, and ownership at all points in between.

The doctrine of the covenantal tithe begins with an assumption: *God owns it all*. He has a legal claim on it all. History is the period in which God visibly extends His comprehensive claim of ownership to His legal heir: His son, Jesus Christ.

Then cometh the end, when he shall have delivered up the kingdom to God, even the Father; when he shall have put down all rule and all authority and power. For he must reign, till he hath put all enemies under his feet. (I Corinthians 15:24–25)⁶

This event will be the visible fulfillment of God's original covenant with Adam.

Until that day, covenant-keepers have a way to acknowledge God's comprehensive legal claim on all things: the tithe. This is a legal claim by God, as surely as is His claim of universal ownership. The tithe is *a judicially representative payment to God* that symbolically announces two things: (1) God's legal claim on all things; (2) man's legal claim on everything besides the tithe as God's delegated agent in history. God gets ten percent of all of man's net increase as a token (i.e., representative) payment, while man keeps ninety percent as his legal commission from God. This is a very high commission.

5. *Ibid.*, ch. 25.

6. Gary North, *Judgment and Dominion: An Economic Commentary on First Corinthians*, electronic edition (West Fork, Arkansas: Institute for Christian Economics, 2001), ch. 16.

This Shall Not Stand!

Covenant-breaking men resent this legal claim by God over all things. They believe that they, possibly in conjunction with gods invented by them, possess a legal claim to all creation. This was Satan and Adam's implicit legal claim. As a judicial claim, it is necessarily a covenantal claim. On this point, Eve was deceived, but Adam understood.

Every covenant has five points: (1) an announcement of original sovereignty; (2) a representative hierarchy; (3) a legal order (boundaries); (4) a system of sanctions, positive and negative; (5) a system of inheritance over time.⁷ If this sounds overly theological, I will translate it into common language. The covenant answers five questions.

1. Who's in charge here?
2. To whom do I report?
3. What are the rules?
4. What do I get if I obey (or disobey)?
5. Does this outfit have a future?

In God's covenant, the tithe is a representative payment that acknowledges the existence of a hierarchy in which the Creator God of the Bible is sovereign, man is His delegated agent, and the creation is under man. The payment of the tithe is covenant-keeping man's acknowledgment before heaven and hell that he honors this covenantal arrangement as God's covenantal subordinate and also as His agent of dominion.

Covenant-breaking men refuse to pay the tithe because they understand that such a payment is a covenantal act of subordination. They no more honor God's "No Trespassing"

7. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), chaps. 1–5.

sign around their net income than Adam honored the “No Trespassing” sign around the forbidden tree. They refuse to pay, thereby announcing to God and man, “This wealth is mine.” They do not acknowledge the truth which Moses announced to Israel: “But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day” (Deuteronomy 8:18).⁸

Astoundingly, they find that they have allies in this covenantal act of rebellion: Christian theologians. These theologians assure them that in the New Covenant era, no such requirement to pay the tithe exists. It used to exist for Israelites under the Mosaic law, but it no longer is required by God. Men are free to give as much or as little to God as they see fit.

Covenant-breaking men are pleased with this message and enthusiastically adopt it as their own. They give God as little as they see fit.

When men retain any portion of the tithe to spend as their own, on their own authority, they representatively sit at the forbidden tree and eat. *The payment of the tithe is a covenantal act of subordination.* It is a Christian’s duty. The vast majority of covenant-keepers do not acknowledge this duty. Most of them are deceived, just as Eve was deceived. But what of the theologians?

A man may say, “I will freely give ninety percent to God and keep only ten percent for myself, but only on these terms: I have the legal right to keep all of it.” This is an announcement of man’s autonomy. Judicially, he is saying loud and clear that he has full legal control over the tithe. He can lawfully do whatever he wants with all of his money. He has the right to fund any causes he believes in, or none. He has the right to

8. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003), pp. 298–302. Cf. chapter 2, below.

spend it all on toys. The supreme issue, he insists, is not where he spends it but rather his legal right to spend it. This is a legal issue, he says. It is, indeed.

Conclusion

In this book, I make the case for the tithe as a covenantal obligation. The tithe is a judicial issue. It is a duty. It is not optional. It is not for man to say, "I make all the decisions with respect to the allocation of my wealth." This is an assertion of autonomy, as Moses understood. "And thou say in thine heart, My power and the might of mine hand hath gotten me this wealth" (Deuteronomy 8:17). No, they haven't.

2

Priestly Rebellion and Priestly Restoration

And when the woman saw that the tree was good for food, and that it was pleasant to the eyes, and a tree to be desired to make one wise, she took of the fruit thereof, and did eat, and gave also unto her husband with her; and he did eat. (Genesis 3:6)

As legal representative agents for mankind and also for the creation under their lawful jurisdiction, Adam and Eve ate from the forbidden tree. This was an act of rebellion. It involved three covenants: individual, familistic, and ecclesiastical. It was individual because God promised Adam that on the day he ate of the tree, he would die (Genesis 2:17). It was also familistic: original sin would henceforth pass biologically from the original couple to all mankind. Finally, it was ecclesiastical. The act of rebellion was in the form of a covenant meal: This act brought forth a fourth covenant: civil. An institutional means of restricting sin was henceforth mandatory for mankind (Romans 13:1–7).

As an ecclesiastical act, the rebellion required a high priest. That high priest was Adam. Eve was subordinate to Adam in both family and church. As a subordinate priest in a family of priests, Eve had tempted Adam. He followed her suggestion, just as she had followed the serpent's suggestion.

The priestly function is to celebrate the sovereign God of the Bible in a specific way: a covenant meal. In the garden,

Adam ate after Eve did. He watched to see what would happen to her. When nothing bad happened to her, he ate. This reversed the hierarchy of the original priesthood. He did not hand the fruit to her. She handed it to him. He refused to exercise his God-given authority over her. She exercised her authority over him. As a covenantal agent of the serpent, who was a covenantal agent of Satan, she exercised priestly authority. Hers was a priestly act.

She was less responsible before God than Adam. Paul wrote: "And Adam was not deceived, but the woman being deceived was in the transgression" (I Timothy 2:14). He who has greater knowledge possesses greater responsibility, Jesus taught.

And that servant, which knew his lord's will, and prepared not himself, neither did according to his will, shall be beaten with many stripes. But he that knew not, and did commit things worthy of stripes, shall be beaten with few stripes. For unto whomsoever much is given, of him shall be much required: and to whom men have committed much, of him they will ask the more." (Luke 12:47–48)¹

Although she took the unlawful initiative, God punished Adam's body and his work. God also condemned him to death (Genesis 3:17–19).² Eve would also die. These curses extended to all mankind and also to the creation.

For the creature was made subject to vanity, not willingly, but by reason of him who hath subjected the same in hope, because the creature itself also

1. Gary North, *Treasure and Dominion: An Economic Commentary on Luke*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003), ch. 28.

2. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 10.

shall be delivered from the bondage of corruption into the glorious liberty of the children of God. For we know that the whole creation groaneth and travaileth in pain together until now. And not only they, but ourselves also, which have the firstfruits of the Spirit, even we ourselves groan within ourselves, waiting for the adoption, to wit, the redemption of our body. (Romans 8:20–23)

Covenant-breakers are in the family of God as Cain was: *disinherited*. They are restored to the inheritance only by adoption (Romans 8:15; Galatians 4:4–6). In this sense, Adam's broken family is made whole. This is definitive: received judicially in history. It is also future: "waiting for the adoption, to wit, the redemption of our body" (Romans 8:23).

Covenantal restoration is more than familistic because covenantal rebellion was more than familistic. Restoration is ecclesiastical. The rebellious priesthood of Adam is replaced by the covenant-keeping priesthood of Christ:

But ye are a chosen generation, a royal priesthood, an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light. (I Peter 2:9)

This was made possible by Jesus' ascension to the right hand of God as the high priest.

Forasmuch then as the children are partakers of flesh and blood, he also himself likewise took part of the same; that through death he might destroy him that had the power of death, that is, the devil; And deliver them who through fear of death were all their lifetime subject to bondage. For verily he took not on him the nature of angels; but he

took on him the seed of Abraham. Wherefore in all things it behoved him to be made like unto his brethren, that he might be a merciful and faithful high priest in things pertaining to God, to make reconciliation for the sins of the people. For in that he himself hath suffered being tempted, he is able to succour them that are tempted. Wherefore, holy brethren, partakers of the heavenly calling, consider the Apostle and High Priest of our profession, Christ Jesus. (Hebrews 2:14–3:1)

The Epistle to the Hebrews has a unique theme: *Jesus is the high priest*. His office as high priest was central to His ministry. He offered Himself as the sacrifice for mankind. Without this sacrifice, Adam and Eve would have been executed by God on the day of their rebellion. Only because God looked ahead to the sacrifice on the cross of His Son as an atoning sacrifice did He extend grace and time to Adam and Eve. This is the basis of every covenant-keeper's profession of faith.

Seeing then that we have a great high priest, that is passed into the heavens, Jesus the Son of God, let us hold fast our profession. For we have not an high priest which cannot be touched with the feeling of our infirmities; but was in all points tempted like as we are, yet without sin. Let us therefore come boldly unto the throne of grace, that we may obtain mercy, and find grace to help in time of need. For every high priest taken from among men is ordained for men in things pertaining to God, that he may offer both gifts and sacrifices for sins. (Hebrews 4:14–5:1)

Payment for Sacramental Services Rendered

All men owe God a token payment as the owner of creation. This is a matter of subordination. This payment is

economic. It is also sacramental. Covenant-breakers are to be kept away from the Lord's Supper. They are not covenantally fit to participate.

But let a man examine himself, and so let him eat of that bread, and drink of that cup. For he that eateth and drinketh unworthily, eateth and drinketh damnation to himself, not discerning the LORD's body. (I Corinthians 11:28–29)

The Lord's Supper is off-limits to them, just as the forbidden tree was off-limits to Adam and Eve. God subsequently set angels with a flaming sword at the entry-way into the garden. The angels were to keep mankind away from the tree of life (Genesis 3:24).

Covenant-breakers inherently understand that they owe God a token payment as the owner of creation. They also understand that the correct means of payment is through tithing to a priesthood. This is why the tithe principle was honored in many ancient societies other than the Israelites' society.³

God has no interest in subsidizing rival priesthoods. He is not content to forego men's formal subordination to Him by way of payments to rival priesthoods. His wrath is not placated because covenant-breakers make token payments to rival priesthoods. That was Adam and Eve's way of rebellion. They ate from the forbidden tree at the suggestion of the serpent. They were as priests of another hierarchy that served another god.

Men do not owe a tithe to the civil government. The civil government is not an agency of healing. It does not serve as an agency of covenantal restoration between man and God. It

3. Henry Lansdell, *The Sacred Tenth, or Studies in Tithe-Giving Ancient and Modern*, 2 vols. (Grand Rapids, Michigan: Baker, [1906] 1955), I, chaps 1–4.

serves as an agency of justice, one goal of which is restoration between the victim and the convicted criminal.⁴

Men do not owe a tithe to the family. The family is not an agency for the restoration of man and God. The family owes the tithe. It is not owed the tithe.

Men owe a tithe to the church. The church is God's monopolistic agency of reconciliation between man and God. The church offers a lawful meal: the judicial equivalent of the tree of life. It offers covenant-keepers a way to participate in a covenantal meal that is forbidden to fallen men: the ritual equivalent of the tree of life. There was no regularly scheduled ritual meal for covenant-keepers until God delivered Israel from Egypt. The Mosaic law established such meals. The main one, Passover, was mandatory for every covenant-keeper. But it was closed to uncircumcised covenant-breakers.

Conclusion

The priesthood and the tithe are connected in Scripture. Payment of a tithe to the agency of restoration between God and man is man's only lawful way of making a token payment to God that recognizes His ownership of creation. This payment is mandatory for covenant-keepers. God has established no alternative means of formal payment in the New Covenant era. Covenant-keepers are morally bound by this requirement. Covenant-breakers are, too, but they are not covenantally eligible to make this payment lawfully. They are not eligible for the covenant meal that is associated with church membership. Their tithes are therefore not credited to their account. God does not ask them to tithe, and He does not honor their tithes as having been paid.

4. Gary North, *Victim's Rights: The Biblical View of Civil Justice* (Tyler, Texas: Institute for Christian Economics, 1990).

3

Melchizedek, the High Priest

So also Christ glorified not himself to be made an high priest; but he that said unto him, Thou art my Son, to day have I begotten thee. As he saith also in another place, Thou art a priest for ever after the order of Melchisedec. (Hebrews 5:5–6)

The Epistle to the Hebrews is the New Testament's most theologically precise book on the transition between the two covenants. By the time the author wrote his letter, the Old Covenant order had been replaced definitively by Jesus Christ. It had not yet been replaced finally. That event came in A.D. 70, when the Roman legions sacked the city and burned down the temple, thereby ending God's animal sacrifice system. When this epistle was written, that event was still in the future. The transition period is identified in the early words of the epistle: "these last days."

God, who at sundry times and in divers manners spake in time past unto the fathers by the prophets, hath in these last days spoken unto us by his Son, whom he hath appointed heir of all things, by whom also he made the worlds; who being the brightness of his glory, and the express image of his person, and upholding all things by the word of his power, when he had by himself purged our sins, sat down on the right hand of the Majesty on high; being made so much better than the angels, as

he hath by inheritance obtained a more excellent name than they. For unto which of the angels said he at any time, Thou art my Son, this day have I begotten thee? And again, I will be to him a Father, and he shall be to me a Son? (Hebrews 1:1–5)

The last days were still going on, the author said, but the definitive transition to God's New World Order had already taken place "when he had by himself purged our sins." This was in the past, for He had already "sat down on the right hand of the Majesty on high."

The Epistle's Theme

The central theme of this epistle is the replacement of the Old Covenant order with the New Covenant order. The central argument in the epistle is that there has been a change in the priesthood, which has changed everything. "For the priesthood being changed, there is made of necessity a change also of the law" (Hebrews 7:12).

The author devotes the epistle to proving that Jesus Christ has established a replacement priesthood. This new priesthood possesses God-given authority, just as previous priesthoods possessed. The Levitical priesthood still existed, although it is not identified anywhere in the New Testament. There is no explicit identification of the tribe of Levi with the priests of the temple, let alone the Pharisees and scribes. The New Testament does not identify the Sadducees as the temple priests, although Jewish historical records do.¹ What the epistle does do is to argue that Jesus is the high priest. He has replaced the high priest of the Mosaic law. This has annulled the Levitical priesthood.

The author goes even further. He argues that Jesus Christ is the high priest by virtue of His connection to Melchizedek.

1. "Sadducees," *Jewish Encyclopedia* (New York: Funk & Wagnalls, 1901–6).

Jesus came from the tribe of Judah, as the genealogies in Matthew and Luke prove.² Judah was not a priestly family. Then on what judicial basis could Jesus have inherited this office? Not by the Mosaic law. Levi was the tribe from which the Aaronic priests were recruited. The high priest came from this family, the family of Kohath, the father of Moses and Aaron. The other two Levitical families were Gershon and Merari.

The author offers a unique argument, which is distinctly covenantal and therefore judicial. *Jesus Christ is a priest according to the order of Melchizedek*. He is “called of God an high priest after the order of Melchisedec” (Hebrews 5:10). This is God’s designation. There is no surviving evidence of the history of this order of priests. The author does not refer to any historical evidence. He merely invokes this priesthood as justifying the transfer of priestly authority from Levi to Christ. “Whither the forerunner is for us entered, even Jesus, made an high priest for ever after the order of Melchisedec” (Hebrews 6:20).

Why is this important? Because it identifies the covenantal foundation of the Mosaic priesthood as having been grounded in an earlier priesthood: Melchizedek’s. Melchizedek’s priesthood was always covenantally superior to Levi’s. Thus, Christ’s high priesthood is covenantally superior to Levi’s.

Levi’s priesthood provided a glimpse back to Melchizedek’s priesthood in terms of the tithe and also the covenantal meal of bread and wine, and forward to Christ’s priesthood in terms of the tithe and the Lord’s Supper. Levi’s priesthood was covenantally subordinate to the first priesthood and therefore of necessity also subordinate to Jesus Christ’s priesthood. After A.D. 70, it disappeared.

Abram: A Subordinate Priest

The argument leading up to this declaration is basic to the epistle’s affirmation of a new covenantal order. The author ar-

2. Matthew 1:1–16; Luke 3:23–38.

gues that God's covenantal promise to Abraham of a blessing to him and his heirs is our covenantal inheritance as Christians. This is the anchor of our souls.

For when God made promise to Abraham, because he could swear by no greater, he sware by himself, saying, Surely blessing I will bless thee, and multiplying I will multiply thee. And so, after he had patiently endured, he obtained the promise. For men verily swear by the greater: and an oath for confirmation is to them an end of all strife. Wherein God, willing more abundantly to shew unto the heirs of promise the immutability of his counsel, confirmed it by an oath: That by two immutable things, in which it was impossible for God to lie, we might have a strong consolation, who have fled for refuge to lay hold upon the hope set before us: which hope we have as an anchor of the soul, both sure and stedfast, and which entereth into that within the veil. (Hebrews 6:13–19)

This passage rests on two passages: the account of the meeting of Abram and Melchizedek (Genesis 14) and God's covenantal promise to Abram (Genesis 15).

Noah sacrificed clean animals after the flood waters had receded (Genesis 8:20). This became the basis of God's covenantal promise to all mankind. Noah therefore acted as a priest for all mankind.

And Noah builded an altar unto the LORD; and took of every clean beast, and of every clean fowl, and offered burnt offerings on the altar. And the LORD smelled a sweet savour; and the LORD said in his heart, I will not again curse the ground any more for man's sake; for the imagination of man's heart is evil from his youth; neither will I again

smite any more every thing living, as I have done.
While the earth remaineth, seedtime and harvest,
and cold and heat, and summer and winter, and day
and night shall not cease. (Genesis 8:20–22)

There are no further references in Genesis regarding mandatory sacrifices. We do not know who offered them or under what circumstances. It would be incorrect to argue that silence in the record indicates that all such sacrifices ceased. The distinction between clean and unclean animals was nothing unfamiliar in Moses' day. The Mosaic law tightened the distinction by keeping covenant-keepers from eating specified unclean animals, but the fact that unclean animals were not allowed as sacrifices was nothing new.

The next event described in the Bible after the meeting between Abram and Melchizedek is God's covenantal promise regarding Abram's heirs. Abram cut up animals at God's command (Genesis 15). This was the setting for the introduction of a new covenantal administration. "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 Euphrates" (v. 18).

Abram was a subordinate priest. As we shall see in later chapters, senior priests do not tithe. The tithe goes to the senior priests. There is no higher covenantal authority. Abram did not tithe to himself as a priest, but he tithed one time to Melchizedek, a high priest.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. (Genesis 14:18–20)

Melchizedek offered Abram bread and wine. This was the first manifestation in history of the church's covenant meal: the Lord's Supper. Melchizedek initiated this covenantal arrangement. Abram in response paid a tithe to Melchizedek. This was a covenantal sign of his subordination. Abram reported to Melchizedek.

Father Abraham Had Many Sons

Abraham's name—father of nations—was given to him by God when God established a new covenantal administration (Genesis 17). His new name extended the covenantal promise of Genesis 15.

Neither shall thy name any more be called Abram, but thy name shall be Abraham; for a father of many nations have I made thee. And I will make thee exceeding fruitful, and I will make nations of thee, and kings shall come out of thee. And I will establish my covenant between me and thee and thy seed after thee in their generations for an everlasting covenant, to be a God unto thee, and to thy seed after thee. (Genesis 17:5–7)

It was not just that Abraham became a patriarch. He also became the founder of a new covenantal administration. The proof of this change was the new practice of circumcision. This physical mark had a judicial purpose. It was the sign of God's covenant. Males in this covenantal administration were required to undergo this marring of their flesh.

This new covenantal administration would later see the development of a priestly family within the larger covenantal family of Hebrews: the Levites. God granted them an ecclesiastical monopoly: the administration of the Mosaic system of animal sacrifices. What had entitled them to such an honor? They had killed 3,000 non-Levites at Moses' command.

Then Moses stood in the gate of the camp, and said, Who is on the LORD's side? let him come unto me. And all the sons of Levi gathered themselves together unto him. And he said unto them, Thus saith the LORD God of Israel, Put every man his sword by his side, and go in and out from gate to gate throughout the camp, and slay every man his brother, and every man his companion, and every man his neighbour. And the children of Levi did according to the word of Moses: and there fell of the people that day about three thousand men. (Exodus 32:26–28)

Isaac was the son of Abraham. Jacob was the son of Isaac. Levi was the son of Jacob. None had been born at the time of God's establishment of the Abrahamic covenantal order. Because of the covenantal nature of history, Abraham judicially represented these unborn heirs as surely as Adam had judicially represented his unborn heirs. The author of the epistle used this *covenantal structure of judicial representation* to make the case for Jesus as the high priest in a new priesthood that possesses greater authority than the Levitical priesthood.

To prove this, the author invokes Melchizedek. This priest possessed greater authority than Abraham possessed. We know this because Melchizedek blessed Abram after Abram's victory over Chedorlaomer and his allied kings. Abram then tithed to him in response. The epistle declares:

For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; without father, without mother, without descent, having neither beginning of days, nor end of

life; but made like unto the Son of God; abideth a priest continually.

Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. 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: But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. (Hebrews 7:1–7)

This is a covenantal argument. Abram was subordinate to Melchizedek. The sons of Levi were therefore necessarily subordinate to the order of Melchizedek. Historically, there is no evidence of such a continuing order of Melchizedekan priests. The Levites did not demonstrate their subordination ecclesiastically by paying tithes to them or receiving blessings from them. The author is arguing covenantally. “And without all contradiction the less is blessed of the better.” Lesser and better: this is a matter of hierarchy, which is point two of the biblical covenant model’s five points.³

A Tithe on Wealth Not Received

Abram gave a tenth of the spoils of war to Melchizedek. This was strange, given what happened next.

And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. And Abram said to the king of Sodom, I have lift up mine

3. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 2.

hand unto the LORD, the most high God, the possessor of heaven and earth, that I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich: save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion. (Genesis 14:21–24)

Abram refused to take his legitimate share of the goods. Why? Because he wanted it clear to all concerned that he was God's agent, not the king of Sodom's agent. The victory had come because God had intervened. Why had God intervened? Because Abram was God's agent. He represented his nephew Lot. Lot was under his protection. Lot had been kidnapped by an invading king (Genesis 14:12).

Abram's success on the battlefield with a small military force testified to the sovereignty of God over history. Abram fully understood his situation. He was a stranger in Canaan. God would later remind him of this, as if he needed any reminding: "And I will give unto thee, and to thy seed after thee, the land wherein thou art a stranger, all the land of Canaan, for an everlasting possession; and I will be their God" (Genesis 17:8). He was therefore under the authority of strangers. He was a pilgrim, going from place to place, a man without a city of his own.

It was one thing to operate under the consent of strangers. It was another to take anything of value from them, other than the right to wander with his flocks. He had demonstrated his power by defeating an invading enemy that had defeated local kings. He had shown that he, not local kings, was the regional force to be reckoned with. He had shown them all that his God, not theirs, is sovereign. They, in fact, operated at the discretion of his God, as the king of Sodom discovered shortly thereafter (Genesis 19).

Abram was unwilling to give the king of Sodom any way to claim victory in this matter. So, he let the king of Sodom keep the remaining spoils. It was obvious to all who was in charge here: Abram. He granted wealth to the king of Sodom, not the other way around. The king of Sodom, by accepting this payment, was symbolically acknowledging who was in charge here: Abram's God.

The king of Sodom did have an available alternative to this humiliating arrangement. He also could have walked away from the spoils. That would have been a costly act of public nonsubordination to Abram's God. He could have paid a tithe to Melchizedek. This would have been an admission that Abram's God was in charge: point one of the biblical covenant model.⁴ It would merely have changed the answer to point two: "To whom do I report?" Abram had already affirmed that this king-priest represented Abram's God, and he tithed to him and accepted a sacramental meal from him. The king of Sodom could have given Melchizedek a tenth of the spoils left to him by Abram. By doing this, he would have publicly acknowledged his total subordination to Melchizedek. But he still would have had to acknowledge his military subordination to Abram. It was Abram who had walked away from the spoils. At best, the king of Sodom could have maintained autonomy only as a "me, too" ruler.

There is no indication in the text that he gave a tithe to Melchizedek. He was not given a communion meal either. He was outside the covenant. Melchizedek did not ask him for a tithe, nor did he offer to serve him a covenant meal. God is not dependent on covenant-breaking man for His support. He also does not give him access to a covenant meal.

This brings us to Abram's tithe. By giving a tenth to Melchizedek, he was acknowledging two things. First, he was subordinate to Melchizedek. Second, he possessed lawful title

4. Sutton, *That You May Prosper*, ch. 1.

to all of the spoils. He gave ten percent of these spoils. *This act was a legal claim to the other ninety percent.* The king of Sodom did not offer a tithe, because he did not initially have control over this wealth. Abram was making it plain to all concerned: he was fully in control of the situation as God's steward, just so long as he acknowledged the superior authority of Melchizedek. By visibly subordinating himself to Melchizedek, who was the priest of the most high God, he visibly demonstrated his lawful authority over the spoils. Then, with a contemptuous dismissal of the king of Sodom, he walked away from the wealth. What was extra wealth to him, after all? It was a means of paying his tithe to Melchizedek—nothing more.

Americans have a phrase for such an act of defiance: "in your face."

Christ, the Heir

The epistle's argument is not that Christ is the latest in a long line of Melchizedekan priests. Rather, it is that Christ is the heir of Melchizedek covenantally. He is a high priest, just as Melchizedek was a high priest. The author does not argue that Christ is King of kings and LORD of lords based on Melchizedek's office as king of Salem, but the argument is easily made. The author describes Melchizedek as "King of righteousness, and after that also King of Salem, which is, King of peace; without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God." Nothing like this is said of any other king in Scripture. If Christ is his heir as priest, why isn't He also his heir as king? Paul taught this of Christ: "the King of kings, and LORD of lords" (I Timothy 6:15b). *The central covenantal issue here is the priesthood.* The epistle does not raise the issue of the civil covenant: "King of kings."

Israel's tribal system culminated in Jesus Christ as king. Jacob had made this prophecy regarding Judah: "The sceptre

shall not depart from Judah, nor a lawgiver from between his feet, until Shiloh come; and unto him shall the gathering of the people be" (Genesis 49:10). In terms of the tribal structure of Israel, this was by far the most important prophecy in the Old Covenant. More than this: this prophecy was the judicial basis of Israel's seed laws, which were the laws governing inheritance and land. It is correctly regarded as a messianic prophecy. When Shiloh arrived, Jacob said, Judah's scepter would depart. We know that it did depart, forever, at the fall of Jerusalem. The tribal system ceased to have any judicial function. When the sacrifices ended, the holy status of the land ended. The Mosaic priesthood ended. The tribal system ended.

The priesthood under the Mosaic Covenant belonged to Levi. The scepter belonged to Judah. Never the twain could meet under the Mosaic Covenant. But they did meet in the person of Jesus Christ. With that fusion, the scepter departed from Judah, and the sacrificial system departed from Levi. Christ fulfilled all three Mosaic offices: prophet,⁵ priest,⁶ and king.⁷ With His death, resurrection, and ascension, these three Mosaic offices definitively ended in time and on earth. With the fall of Jerusalem, they finally ended.

A Change in the Priesthood

The Mosaic priesthood sacrificed animals and administered communion meals and festivals. The Epistle to the Hebrews affirms that the first duty is forever annulled. Jesus has ended the Mosaic sacrifices.

5. "And they were offended in him. But Jesus said unto them, A prophet is not without honour, save in his own country, and in his own house" (Matthew 13:57).

6. The Epistle to the Hebrews.

7. "These shall make war with the Lamb, and the Lamb shall overcome them: for he is LORD of lords, and King of kings: and they that are with him are called, and chosen, and faithful" (Revelation 17:14).

For such an high priest became us, who is holy, harmless, undefiled, separate from sinners, and made higher than the heavens; who needeth not daily, as those high priests, to offer up sacrifice, first for his own sins, and then for the people's: for this he did once, when he offered up himself. (Hebrews 7:26–27)

Above when he said, Sacrifice and offering and burnt offerings and offering for sin thou wouldest not, neither hadst pleasure therein; which are offered by the law; then said he, Lo, I come to do thy will, O God. He taketh away the first, that he may establish the second. By the which will we are sanctified through the offering of the body of Jesus Christ once for all. And every priest standeth daily ministering and offering oftentimes the same sacrifices, which can never take away sins: but this man, after he had offered one sacrifice for sins for ever, sat down on the right hand of God; from henceforth expecting till his enemies be made his footstool. For by one offering he hath perfected for ever them that are sanctified. (Hebrews 10:8–14)

The other duty of the Mosaic priests—administering covenant meals—extends into the New Covenant. There is still a priesthood that administers a single covenant meal: the Lord's Supper. The Mosaic festivals are gone forever. The tribal system that they strengthened is gone forever. But there is still a covenantal function for a sanctified, ordained priesthood: to administer the sacraments. Therefore, there is still a requirement for tithing by the nation of priests.

Conclusion

The New Testament's account of Melchizedek places him as the high priest of Israel decades before there was an Israel—a renamed Jacob—chronologically. Nevertheless, there was an Israel covenantally and judicially. This is what mattered for the author of the Epistle to the Hebrews.

Abram tithed to Melchizedek because Melchizedek was a superior priest. The sign of his priestly office was his serving of bread and wine to Abram and his blessing of Abram. He delivered positive ecclesiastical sanctions: the sacraments and a blessing. In doing so, he brought the sons of Abraham under his ecclesiastical authority. Jesus Christ, as the covenantal heir of Melchizedek as high priest, extends this ecclesiastical authority over all those covenanted to Him by verbal oath and oath signs: baptism and the Lord's Supper. He replaced the subordinate priesthood of the sons of Levi.

4

Jacob's Tithe

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the LORD be my God: and this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. (Genesis 28:20–22)

This is the second reference to the tithe in Genesis. It is also the last. In the first case, Abram tithed to Melchizedek, the priest of Salem. In this case, no priest is named.

One reason for this silence is that, except for Melchizedek, who was still alive, “having neither beginning of days, nor end of life; but made like unto the Son of God” (Hebrews 7:3), there was no covenantal priesthood except the household priests of the family of Abraham.

The Scriptures do not indicate that Melchizedek tithed to anyone. He was the high priest. To whom would he have tithed? To what priest would he have publicly proclaimed His subordination? None.

A household priest prior to the Mosaic Covenant had no one to tithe to except on a special occasion, as when Abram came under Melchizedek's administration because of geography. Jacob had been under his father's authority as the household priest. He was part of this household. There was only one holy tribe in his day: the family of Isaac. There is no evidence that Isaac was still under Abraham's authority, for Abraham

had moved away at the time of Isaac's marriage. He no longer played a role in the history of the covenant, except as the father of Midian (Genesis 25:2).¹ When Abraham left the region, this transferred the covenantal priesthood to Isaac.

Jacob was no longer under the household authority of his father Isaac, who had been the household priest of the family. So, he had a problem. He had broken with his father through his deception. He had instead obeyed his mother, who had told him, "Now therefore, my son, obey my voice according to that which I command thee" (Genesis 27:8).² He could not return home safely for a time because of Esau's wrath. He had only the clothes on his back. He had no known source of income. If he gained a source of income, there was no God-fearing priesthood to which he could pay his tithe as a subordinate.

If he paid a tithe to anyone except Melchizedek, who was not local, he would be visibly subordinating himself to the god whom the priest claimed to represent. This would not be Jacob's God. It was covenantally better to pay no tithe at all while he was outside of the jurisdiction of his father's household. So, he made a confession before God. His refusal to pay a tithe while outside of his father's household should not be considered as an act of rebellion against God. On the contrary, it was an act of obedience. He affirmed to God that as soon as he returned safely to his father's house, he would pay the tithe.

He did not say to whom he would pay this tithe. He did not have to. It was obvious to him and to God: to his father, if the old man was still alive at Jacob's return. His father was the household priest.

1. An heir of Midian, Jethro, was Moses' father-in-law. He was a priest. He subordinated himself to Moses after the exodus, serving as an advisor (Exodus 18).

2. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 19.

Jacob's Vow: Conditional or Covenantal?

Jacob's request for aid came in a form that we associate with conditionality: if . . . then. "If you will give me what I need to live—food and clothing—then I will pay a tithe." But such a request can also affirm a limitation: "If you do not give me what I need to live, then I cannot pay a tithe." It is a confession of impotence, of total dependence on the God who supplies all good things. As James wrote almost two millennia later, "Every good gift and every perfect gift is from above, and cometh down from the Father of lights, with whom is no variableness, neither shadow of turning" (James 1:17).³

Was this vow a prayer of covenantal subordination or conditional subordination? Conditional: "If you won't, then I won't." Covenantal: "If you won't, then I can't."

Anyone who argues that this vow was conditional is necessarily arguing that Jacob had already broken covenant with God. He was threatening God with his withdrawal from the covenant. "Fork over the goods, God, or else I will find another God to worship." This would have been a preposterous confrontation. He would have been placing his inheritance at risk.

Jacob had inherited the birthright which God had told Rebekah that he would inherit. God had told her that the older son would serve the younger (Genesis 25:23). This was covenantal language: hierarchy, which is point two of the biblical covenant model.⁴ Jacob had recently deceived his father at his mother's demand and with her cooperation in order to secure his father's blessing. This blessing belonged to him by promise (to Rebekah) and by contract (with Esau). Esau had sold his birthright to him (Genesis 25:31–34).⁵ Isaac had planned to

3. Gary North, *Ethics and Dominion: An Economic Commentary on the Epistles* (forthcoming), ch. 32.

4. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 2.

5. *Ibid.*, ch. 18.

overturn this lawful transaction, but he failed (Genesis 27:37). The covenantal blessing was now part of Jacob's inheritance. This blessing had been based on his father's office as a household priest.

His inheritance was already conditional: continuing subordination to God. If he broke covenant with the God of Abraham, he could not inherit any of the promises that God had made to Abraham. He was on the run because he was defending his inheritance from the rebellious decision of his father to give it to Esau. To put God to the test on one's own authority is always an act of covenantal rebellion. "Ye shall not tempt the LORD your God, as ye tempted him in Massah" (Deuteronomy 6:16). "And Jesus answering said unto him, It is said, Thou shalt not tempt the LORD thy God" (Luke 4:12).

Any suggestion that Jacob's request was conditional rather than covenantal raises some crucial theological problems. The main one is this: Jacob's lack of trust in God. This has been raised by David Croteau: "Rather than being an act of reverent worship, the context appears to show that Jacob's vow reveals his lack of trust in God's promise."⁶ He insists that "it is a conditional vow."⁷ He goes so far as to argue that Jacob was not yet a covenant-keeper. "In fact, he does not appear to be converted *yet* in the present passage."⁸ He says that "Jacob's reaction in *not* one of awe, but rather of terror or fear."⁹ When did Jacob finally subordinate himself to God covenantally? After his all-night wrestling match with God, when he was returning home two decades later (Genesis 32:24–30).¹⁰ He

6. David Croteau, "A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era," a Ph.D. dissertation submitted to the faculty of Southeastern Baptist Theological Seminary (2005), p. 78.

7. *Ibid.*, p. 79.

8. *Ibid.*, p. 80.

9. *Idem.*

10. *Ibid.*, p. 81.

therefore came to saving faith in the total sovereignty of God only after he had defeated God in a wrestling match, forcing God to give him a blessing. Had I been on Mr. Croteau's dissertation committee, I would have asked him to explain this line of reasoning in greater detail before voting to make him Dr. Croteau. His line of reasoning is not self-explanatory.

On the contrary, Jacob was coming before God at Beth-el in the name of the biblical covenant: the sovereignty of God (point one: God's sovereignty),¹¹ his own sonship (point two: hierarchy),¹² the blessing from his father (point four: sanctions),¹³ and his inheritance (point five: inheritance).¹⁴ He was affirming point three: law.¹⁵ How? By affirming the law of the tithe.

He made this affirmation: "Then shall the LORD be my God." This was not a threat to worship another god. This was a covenantal reminder to God that He had made promises to Abraham and Rebekah regarding the inheritance. His prayer was comparable to Moses' prayer to God when God offered to destroy all of the Israelites and raise up a new nation for Moses to lead. Moses reminded God of the dark implications of such an offer, if accepted. Pagans would scoff at God's unreliable promises.

And Moses besought the LORD his God, and said,
LORD, why doth thy wrath wax hot against thy
people, which thou hast brought forth out of the
land of Egypt with great power, and with a mighty
hand? Wherefore should the Egyptians speak, and
say, For mischief did he bring them out, to slay
them in the mountains, and to consume them

11. Sutton, *That You May Prosper*, ch. 1.

12. *Ibid.*, ch. 2.

13. *Ibid.*, ch. 4.

14. *Ibid.*, ch. 5.

15. *Ibid.*, ch. 3.

from the face of the earth? Turn from thy fierce wrath, and repent of this evil against thy people. Remember Abraham, Isaac, and Israel, thy servants, to whom thou swarest by thine own self, and saidst unto them, I will multiply your seed as the stars of heaven, and all this land that I have spoken of will I give unto your seed, and they shall inherit it for ever. (Exodus 32:11–13)

Moses appealed to God's reputation as a promise-keeper. The prayer worked. "And the LORD repented of the evil which he thought to do unto his people" (Exodus 32:14).

Jacob's prayer was a covenantal prayer. "If I die in the wilderness, then your ability to fulfil your promise will be suspect." How could God prove for all to see that His promises are reliable? By proving that He was Jacob's God. How could He do this? By arranging events "so that I come again to my father's house in peace." This is exactly what God did. Jacob and Esau later buried their father (Genesis 35:29), just as Isaac and Ishmael had buried theirs (Genesis 25:9). Isaac had received the greater inheritance as the son of the promise. So did Jacob.

The Tenth

Jacob promised God that he would pay the tithe if he lived and later returned to his father's house. Why a tithe? Because that was what Abram had paid Melchizedek. *This holy tenth is a token of subordination to the high priest.* The high priest is an ecclesiastical representative of God. He administers the sacraments to members of the ecclesiastical covenant.

Jacob's promise had a geographical limitation: his father's house. This meant that he would not pay the tithe until his return to his father's house. That he would not pay the tithe during his sojourn outside the promised land should not be seen as an act of defiance on his part. Ten percent of what-

ever he earned during this sojourn would be returned to God when the sojourn was over. Jacob would not forget who had supplied him with his wealth and under what conditions.

This was an affirmation of covenantal faithfulness. "I will not pay the tithe to covenant-breakers in this strange land. I will pay it instead when I return to my father's house. I will not visibly subordinate myself to the strange gods of this strange land. I will pay what I owe when I return to my father's house, which is my lawful inheritance." God honored Jacob.

Conclusion

Jacob's promise to tithe should not be understood as a one-time offer to provide something extra to God in exchange for benefits received. The tithe was mandatory on those who were not household priests of God. Jacob had not previously paid a tithe. Why not? Because he had been a son in a priestly household. But this would not be true for as long as he lived outside of that household's jurisdiction.

He affirmed to God that, upon his return to his father's house, he would pay a tithe on whatever he had earned while living outside his father's priestly jurisdiction. This was not a promise to do something extra. It was a promise to do something required. It was an affirmation of his faith in the covenant. It was an affirmation of his adherence to the law of the tithe (point three), which acknowledged his subordination to a priest (point two) by acknowledging God as the source of the blessings (point four). By this, he would maintain his inheritance (point five). God honored this request.

To whom did he owe this tithe? The text does not say, but the obvious answer is Isaac. Isaac was the head of his household. Jacob for a time was living outside this household. Upon his return, he would pay his tithe to the household priest.

5

The Priestly Tribe

But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance. (Numbers 18:24)

The Levites had been set aside by Moses, not because he was of the tribe of Levi, but because they had joined Moses when he called on all Israelites to execute God's wrath against those who had participated in the worship of the golden calf. All those who joined had also worshipped the calf. The Levites publicly repented of their act of covenant-breaking. The evidence of the sincerity of their repentance was their execution of 3,000 non-Levites, who in turn were a representative token sample of all Israelites who deserved to die (Exodus 32:28). So, this was redemption by the shedding of blood.

The Levitical tithe was the God-mandated payment to the tribe of Levi for the tribe's legal separation from specific plots of rural land in a single region. The tithe was part of a system of *inheritance through separation* from any specific region in Israel.¹ The other tribes had inheritance through occupation of rural land in specific regions. The Levites were identified with the whole nation as no other tribe was. This was because they were uniquely identified with specific sacraments: animal sacrifices. The high priest conducted the bloody ritual

1. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003), ch. 42.

associated with the holy of holies, where the Ark resided (Hebrews 9:7). The priests also administered covenantal meals and festivals.

Tithes for Ministerial Service

God set the tribe of Levi apart for special service in the tabernacle.

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. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. (Numbers 18:21–23)

This was why the tribe was awarded the tithe from all the farms of the nation. The Levites represented the entire congregation before God. This representation—point two of the biblical covenant model²—was the sole judicial basis of the Levitical tithe in Mosaic Israel. The Levites represented the congregation—the nation—in all ritual activities performed in geographical proximity to the Ark of the Covenant. They did so on behalf of the nation of priests (Exodus 19:6), who were not allowed to draw near to the holiest place on earth.

This law of inheritance applied to the entire tribe of Levi. There was also an additional payment to the priests: a tithe of the Levites' income from their tithes.

2. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 2.

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. 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. (Numbers 18:26–28)

The Mosaic tithes were given for ministerial service of a special kind: animal sacrifice. A specific tribe had a monopoly over this sacrificial service. A specific family in this tribe served closer to the holy of holies: Aaron, a son of Kohath. The closer geographically to the holy of holies, the more limited the number of people who could lawfully approach it. The clan of Merari guarded the outer ring (Numbers 3:36). The clan of Gershon guarded the second ring (Numbers 3:25). The clan of Kohath guarded the inner ring (Numbers 4:4–14). The family of Aaron guarded the inner circle.

And when Aaron and his sons have made an end of covering the sanctuary, and all the vessels of the sanctuary, as the camp is to set forward; after that, the sons of Kohath shall come to bear it: but they shall not touch any holy thing, lest they die. These things are the burden of the sons of Kohath in the tabernacle of the congregation. (Numbers 4:15)

Cut ye not off the tribe of the families of the Kohathites from among the Levites: but thus do unto them, that they may live, and not die, when they approach unto the most holy things: Aaron and his

sons shall go in, and appoint them every one to his service and to his burden: but they shall not go in to see when the holy things are covered, lest they die. (Numbers 4:18–20)

The innermost circle was guarded by the veil of the temple, which hid the holy of holies, where the Ark of the Covenant was. The high priest alone entered the innermost circle, and only once a year (Leviticus 16; Hebrews 9:7). Inside the Ark of the Covenant were the tablets of the law, Aaron's rod, a golden censer, and a container of manna (Hebrews 9:4). The Ark was sealed. No one was allowed to look into it. There was a severe penalty to pay by anyone who did.

And he smote the men of Beth-shemesh, because they had looked into the ark of the LORD, even he smote of the people fifty thousand and threescore and ten men: and the people lamented, because the LORD had smitten many of the people with a great slaughter. (I Samuel 6:19).

A separate ministry was needed to shield people from the wrath of God. The closer anyone came to the Ark of the Covenant, the more risk he bore. This was unique to Israel prior to the captivity. After that, the Ark disappeared. But the veil of the temple still separated the holy of holies from the common man. This veil definitively ceased to function at the time of the crucifixion. Another barrier also definitively ceased: the grave.

Jesus, when he had cried again with a loud voice, yielded up the ghost. And, behold, the veil of the temple was rent in twain from the top to the bottom; and the earth did quake, and the rocks rent; And the graves were opened; and many bodies of the saints which slept arose, And came out of

the graves after his resurrection, and went into the holy city, and appeared unto many. (Matthew 27:50–53)

These barriers did not cease finally at that time. The veil ceased to exist at the fall of Jerusalem in A.D. 70. The grave still functions as a barrier. But the definitive overcoming of both took place immediately after the crucifixion but before Christ's resurrection. The rending of the veil announced a change in the priesthood.

Bearing Iniquity

There was another aspect of the Aaronic priesthood.

And the LORD said unto Aaron, Thou and thy sons and thy father's house with thee shall bear the iniquity of the sanctuary: and thou and thy sons with thee shall bear the iniquity of your priesthood. And thy brethren also of the tribe of Levi, the tribe of thy father, bring thou with thee, that they may be joined unto thee, and minister unto thee: but thou and thy sons with thee shall minister before the tabernacle of witness. (Numbers 18:1–2)

These texts speak of the iniquity of the tabernacle and the iniquity of the priesthood. What does this mean? It means that the sins of the people were placed on the tabernacle. Similarly, the Bible mentions the headpiece of the high priest.

And thou shalt make a plate of pure gold, and grave upon it, like the engravings of a signet, HOLINESS TO THE LORD. (Exodus 28:36)

And it shall be upon Aaron's forehead, that Aaron may bear the iniquity of the holy things, which the children of Israel shall hallow in all their holy

gifts; and it shall be always upon his forehead, that they may be accepted before the LORD. (Exodus 28:38)

Here is something holy to God that enabled Aaron to bear the iniquity of the holy things. How were holy things full of iniquity? *Representatively*. They were like the goat which was representatively burdened with the sins of the nation and then sent into the wilderness (Leviticus 16:10).

And Aaron shall lay both his hands upon the head of the live goat, and confess over him all the iniquities of the children of Israel, and all their transgressions in all their sins, putting them upon the head of the goat, and shall send him away by the hand of a fit man into the wilderness: and the goat shall bear upon him all their iniquities unto a land not inhabited: and he shall let go the goat in the wilderness. (Leviticus 16:21–22)

We see this again in Moses' warning to Aaron's evil sons, Eleazar and Ithamar, who ate the meat offerings in a manner prohibited.

Wherefore have ye not eaten the sin offering in the holy place, seeing it is most holy, and God hath given it you to bear the iniquity of the congregation, to make atonement for them before the LORD? (Leviticus 10:17)

There was great responsibility associated with the tabernacle. A man risked his life to conduct the rituals, as the other two sons of Aaron, Nadab and Abihu, learned too late.

And Nadab and Abihu, the sons of Aaron, took either of them his censer, and put fire therein, and put incense thereon, and offered strange fire before the

LORD, which he commanded them not. And there went out fire from the LORD, and devoured them, and they died before the LORD. Then Moses said unto Aaron, This is it that the LORD spake, saying, I will be sanctified in them that come nigh me, and before all the people I will be glorified. And Aaron held his peace. (Leviticus 10:1–3)

God set apart the tribe of Levi for service associated with the tabernacle. This tribe was holy, meaning set apart. God told Moses:

And I, behold, I have taken your brethren the Levites from among the children of Israel: to you they are given as a gift for the LORD, to do the service of the tabernacle of the congregation. (Numbers 18:6)

They were not to reside in just one geographical area. They were to live among the tribes. This meant that they could not inherit rural land, for rural land was the possession of specific families in specific tribes. The system of land tenure decentralized ownership and power in Israel. It made it impossible for any tribe or group to centralize power by accumulating property outside the tribal boundaries. To compensate the Levites for their inability to inherit rural land, God gave them a tithe. This was true of Aaron's family.

And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. (Numbers 18:20–21)

We have seen that the Levites served the priests, who were also Levites. The priests in turn served the nation at the tabernacle and temple. They bore the iniquity of the tabernacle.

And the LORD said unto Aaron, Thou and thy sons and thy father's house with thee shall bear the iniquity of the sanctuary: and thou and thy sons with thee shall bear the iniquity of your priesthood. And thy brethren also of the tribe of Levi, the tribe of thy father, bring thou with thee, that they may be joined unto thee, and minister unto thee: but thou and thy sons with thee shall minister before the tabernacle of witness. (Numbers 18:1–2)

Cities: Levitical and Walled

The Levites were given 48 walled cities as their own (Numbers 35:2; 35:6–8). They also had land around these cities for their animals (Numbers 35:3). The law of the jubilee year applied to Levitical cities.

Notwithstanding the cities of the Levites, and the houses of the cities of their possession, may the Levites redeem at any time. And if a man purchase of the Levites, then the house that was sold, and the city of his possession, shall go out in the year of jubile: for the houses of the cities of the Levites are their possession among the children of Israel. (Leviticus 25:32–33)

Levites also had the right to buy houses and other buildings in non-Levitical walled cities. So did strangers. So did everyone. There were special laws governing the sale of such real estate in walled cities. The law of the jubilee year did not apply.

And if a man sell a dwelling house in a walled city, then he may redeem it within a whole year after it

is sold; within a full year may he redeem it. And if it be not redeemed within the space of a full year, then the house that is in the walled city shall be established for ever to him that bought it throughout his generations: it shall not go out in the jubile. But the houses of the villages which have no wall round about them shall be counted as the fields of the country: they may be redeemed, and they shall go out in the jubile (Leviticus 25:29–31).

A Tithe on Rural Land's Output

The disinheritance of Levi was a specific form: rural land-ed disinheritance. This included any city that was not a walled city or a Levitical city. This raises a question about what income was subject to the tithe. The texts relating to the tithe usually refer to agricultural produce.

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD. (Leviticus 27:30)

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. (Leviticus 27:32)

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing-floor, and as the fulness of the winepress. (Numbers 18:26–27)

Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. (Numbers 18:29–31)

Does this mean that urban occupations were exempt? Does it mean that professions such as blacksmithing, which might be practiced on a farm, were exempt? If this was not the case, then why are there no texts relating to money? Numbers 18:29 reads: “Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it.” The phrase “best thereof” does not apply to money.

If a Levite started a business, his son could inherit it. There was no restriction on such an inheritance. The Levite was in exactly the same legal position as a member of any other tribe. There was therefore no reason for the member of another tribe to pay a tithe on a business other than land-based agriculture. Where the Levite was at no judicial disadvantage in relation to a member of another tribe, he was not entitled to a tithe. He was only at a disadvantage with respect to rural land.

The Levitical tithe was applied only to the net increase of rural land. This would include crops grown in a town that was not surrounded by a wall. This was compensation for the Levites’ exclusion from ownership of rural land.

The Argument from Silence

This argument is different from the argument from silence. It is true that the tithing texts do mention land and seed and vineyards and cattle. They do not mention profits

and wages. The argument from silence says that the fact that agriculture is mentioned necessarily implies that everything else was exempt. It is always more difficult to argue from silence than to argue from a legal principle. It is surely more difficult to argue convincingly.³

The argument from silence raises a question. The law of the Feast of Firstfruits seems similar to the tithe law. It referred only to crops.

And the feast of harvest, the firstfruits of thy labours, which thou hast sown in the field: and the feast of ingathering, which is in the end of the year, when thou hast gathered in thy labours out of the field. Three times in the year all thy males shall appear before the LORD God. (Exodus 23:16–17)

The application of the principle of silence produces a major problem here. The fact that the festival was required of all Israelites indicates that everyone brought a token offering, not just farmers. Later biblical references on the law of this festival indicate that the whole nation brought a symbolic token offering, for the whole nation served as God's symbolic firstfruits.

Honour the LORD with thy substance, and with the firstfruits of all thine increase. (Proverbs 3:9)

Israel was holiness unto the LORD, and the firstfruits of his increase: all that devour him shall offend; evil shall come upon them, saith the LORD. (Jeremiah 2:3)

And the first of all the firstfruits of all things, and every oblation of all, of every sort of your oblations,

3. An example of this line of reasoning is Russell Earl Kelly, Ph.D., *Should the Church Teach Tithing?* (New York: Writers Club Press, an imprint of iUniverse, 2000, 2007), pp. 10–11.

shall be the priest's: ye shall also give unto the priest the first of your dough, that he may cause the blessing to rest in thine house. (Ezekiel 44:30)

So, it is possible that the silence of the tithe texts regarding urban income is irrelevant. There may be a more general operative principle; "all thine increase" may apply. But if we begin with the related principles of inheritance and noninheritance, "all thine increase" is made more difficult to apply literally. The Levites received the tithe as compensation for their not being allowed to own rural land, not for their not being allowed to own urban land, which they could freely own and inherit.

Tithing in Post-Exilic Israel

There are no records of the tithe during the exile of the Northern Kingdom in Assyria and both kingdoms under Babylon. The temple sacrifices ended. There was no geographical tribal distinction in the exile. The Levites were not at a disadvantage with respect to land ownership.

Priests and Levites

In the initial return to Israel by a handful of Israelites—42,360, plus servants numbering 7,337 (Ezra 2:64–65; Nehemiah 7:66–67)—there were comparatively few non-priestly Levites: 341 (Ezra 2:40–54). In contrast, 4,289 Levitical priests returned (Ezra 2:36–39). Under the tribal tithing system, the Levites received a tithe on the agricultural output of the land. After the exile, things became complex. The priests received tithes as members of the tribe of Levi. Tithes from 341 non-priestly Levites would not have supported the far larger number of priests. Yet the original system was maintained.

And at that time were some appointed over the chambers for the treasures, for the offerings, for

the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. (Nehemiah 12:44)

Then who supported the officiating priests? The non-officiating priests, who were Levites. The officiating priests received the tithe of the tithe. Given that about 4,200 priests returned initially, the number of officiating priests was small: about 800 after the temple was rebuilt (Nehemiah 11:12).

The first returnees lived in Jerusalem. The enemies of the Israelites in the land attempted to persuade the king to put a stop to the rebuilding of the walls of Jerusalem. They wrote to him:

Be it known unto the king, that the Jews which came up from thee to us are come unto Jerusalem, building the rebellious and the bad city, and have set up the walls thereof, and joined the foundations. (Ezra 4:12)

We also read this:

So the priests, and the Levites, and the porters, and the singers, and some of the people, and the Nethinims, and all Israel, dwelt in their cities; and when the seventh month came, the children of Israel were in their cities. (Nehemiah 7:73)

The word “some” was inserted by the translators. The Hebrew word does indicate “part of.” Some people preferred to live in cities. I think it was the greater part.

The rulers lived in Jerusalem:

And the rulers of the people dwelt at Jerusalem: the rest of the people also cast lots, to bring one

of ten to dwell in Jerusalem the holy city, and nine parts to dwell in other cities. (Nehemiah 11:1)

There was clearly a strong proclivity to live in cities:

And the people blessed all the men, that willingly offered themselves to dwell at Jerusalem. Now these are the chief of the province that dwelt in Jerusalem: but in the cities of Judah dwelt every one in his possession in their cities, to wit, Israel, the priests, and the Levites, and the Nethinims, and the children of Solomon's servants. (Nehemiah 11:2–3)

And the residue [remnant] of Israel, of the priests, and the Levites, were in all the cities of Judah, every one in his inheritance. (Nehemiah 11:20)

There were some Israelites who lived in villages (Nehemiah 11:25), but the time in Babylon seems to have made urban dwellers of the Israelites. The tithes would have been reduced accordingly.

Strangers in the Land

There was a second change in residence. The foreign residents who had been placed on the land by the occupying kingdoms still occupied the land. This had been foreseen by Ezekiel. Ezekiel's prophecy established new rules of land inheritance in the post-exilic period.

And it shall come to pass, that ye shall divide it by lot for an inheritance unto you, and to the strangers that sojourn among you, which shall beget children among you: and they shall be unto you as born in the country among the children of Israel; they shall have inheritance with you among the tribes of Israel. And it shall come to pass, that

in what tribe the stranger sojourneth, there shall
ye give him his inheritance, saith the LORD GOD.
(Ezekiel 47:22–23)

We have no corroborating evidence that the foreign kingdoms that subsequently ruled over Israel allowed the Israelites to re-establish the pre-exilic tribal boundaries.

There is also no available evidence that the jubilee land laws were honored at any time in Israel's history. The jubilee year was a subordinate aspect of the sabbatical year (Leviticus 25:3–13). We know the sabbatical year of rest was not honored prior to the exile, which is why God sent the nation into captivity: to give the land its rest.

And them that had escaped from the sword carried he away to Babylon; where they were servants to him and his sons until the reign of the kingdom of Persia: to fulfil the word of the LORD by the mouth of Jeremiah, until the land had enjoyed her sabbaths: for as long as she lay desolate she kept sabbath, to fulfil threescore and ten years (II Chronicles 36:20–21).

The replacement residents, called Samaritans, paid no tithes to the priests. They had nothing to do with temple sacrifices. “Then saith the woman of Samaria unto him, How is it that thou, being a Jew, askest drink of me, which am a woman of Samaria? for the Jews have no dealings with the Samaritans” (John 4:9). They lived apart. “And it came to pass, as he went to Jerusalem, that he passed through the midst of Samaria and Galilee” (Luke 17:11). This indicates that the region known as Samaria was occupied by these foreigners. This in turn indicates that the pre-exilic tribal boundaries were not strictly re-established. The foreigners lived separate lives in a region designated for them, not among Israelite tribes.

Conclusion

The tithes were tithes of the ground.

And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground 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 tithe of the tithes unto the house of our God, to the chambers, into the treasure house. For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we will not forsake the house of our God. (Nehemiah 10:37–39)

Under the Mosaic law, the tribe of Levi served as the priestly nation's designated priesthood. They were paid for services rendered. The Levites served in the tabernacle and later in the temple. They were assistants to the priests (Numbers 1:50–51; 3:6–9). They assisted with the burnt offerings (Numbers 8:9–15). Those Levites in temple service at any time would have been only a small fraction of the tribe. They collected the tithe on behalf of themselves and the priests (Numbers 8:26). They served as civil judges in the cities (Deuteronomy 17:8–9). They made judgments regarding leprosy (Deuteronomy 24:8). They invoked curses in the name of biblical law (Deuteronomy 27:14–26). Their tasks were two-fold: sacramental and judicial. These tasks were in no sense cultural or social.

It is a serious theological mistake to regard the tithe as in any way a payment for cultural services rendered. One such attempt is to argue that the Levites' musical services in the temple (II Chronicles 7:5–6; 29:28–30) were in some way cultural services rather than exclusively sacramental, i.e., having to do with worship. The tithe was never a payment for social services, contrary to Rushdoony.⁴ The people therefore had no right to withhold their tithes based on their assessment as individuals that local Levites were not performing their social tasks properly. The people could not lawfully give their tithes to other agencies of service rather than give them to the local Levites. There was never such a thing as a "Social Tithe."⁵

To increase the likelihood that these services would be rendered equally to all of the tribes in Israel, the Levites were not allowed to own rural land. Rural land was administered tribally. No one who was not a member of a local tribe could normally inherit rural land. The only exception was when a man vowed to lease land to a priest and then violated his vow, in which case the priest gained ownership of the land (Leviticus 27:9–15).⁶ The 48 Levitical cities were scattered across the nation (Numbers 35:6–8). So, there were local Levites to collect their tithes. They were owed an annual tithe of support

4. Rousas J. Rushdoony, "Tithing and Christian Reconstruction," in Edward A. Powell and Rushdoony, *Tithing and Dominion* (Vallecito, California: Ross House, 1979), p. 1. This book was written mostly by Powell, who never wrote another book. Prior to his brief time as an employee of Rushdoony's Chalcedon Foundation, he was a civilian employee in a police laboratory.

5. Powell, "The Social Tithe," *ibid.*, ch. XVI. For my critique of such arguments, see Gary North, *Tithing and the Church* (Tyler, Texas: Institute for Christian Economics, 1994), Part 2.

6. Gary North, *Leviticus: An Economic Commentary* (Tyler, Texas: Institute for Christian Economics, 1994), ch. 27; cf. Gary North, *Boundaries and Dominion: The Economics of Leviticus*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, [1994] 2003), ch. 27.

from the output of all rural land. This was their payment for services rendered.

The Levites were just beneath the top of the judicial pyramid, a pyramid based on biblical law. The priests were at the top. Under the authority of the priests, who were themselves Levites, the Levites judged the people. The people did not judge the Levites.

6

Tithes of Celebration

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. (Deuteronomy 14:22–23)

This was not the annual tithe that went to the Levites. This was a tithe of celebration. A family set aside ten percent of its increase every year to journey to Jerusalem to participate in a festival.

The theocentric focus of this law is stated in the text: “that thou mayest learn to fear the LORD thy God always” (v. 23). This festival was designed to reinforce men’s faith in God. “The fear of the LORD is the beginning of wisdom: a good understanding have all they that do his commandments: his praise endureth for ever” (Psalm 111:10).

The context of this law was holiness. “For thou art an holy people unto the LORD thy God, and the LORD hath chosen thee to be a peculiar people unto himself, above all the nations that are upon the earth” (v. 2). This was an aspect of boundaries: point three of the biblical covenant model.¹

1. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 3.

The tithe was in the form of crops. To transport a crop to Jerusalem would not have been convenient. So, the law had a provision for this.

And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose. (Deuteronomy 14:24–25).

What was the money to be used for? A celebration. This was to include people who were not part of the family: Levites. It was therefore a community celebration.

And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, and the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee. (Deuteronomy 14:26–27).

The celebration was a kind of enforced joyousness. But there was more to it than mere celebration. God promised to bless the nation if families obeyed this law of the tithe: “that the LORD thy God may bless thee in all the work of thine hand which thou doest.” *Tithing and prosperity were linked.* Not only were families required to set aside funds for celebration, they would have more funds with which to celebrate.

National and Local Festivals

Men fear nature in agricultural societies. They seek ways to reduce this fear. “Save for a rainy day,” we are told by our parents—or should be. We trust in our own devices. God told Israel that under His covenant, there would be plenty of sunny days ahead for covenant-keepers. He would provide the capital necessary to fund their celebrations.

The discipline of tithing was designed to acknowledge their fear of God and reduce their fear of nature and economic setbacks. The tithes of celebration were especially useful in this regard. They were a form of holy wastefulness. This wastefulness included the consumption of intoxicating liquors: strong drink (Deuteronomy 14:26). It was “eat, drink, and be merry, for tomorrow we live.”

The tithe mentioned in this passage was to be consumed by families and Levites at a central location (Deuteronomy 14:22–23). These central feasts were not local tribal affairs. They were familistic, ecclesiastical, and national. Was this feasting to be funded by a second tithe in addition to what was owed yearly to the Levites? The text indicates that it was. This tithe was used to fund the family’s expenses at one of the three annual festivals, presumably Booths (“Tabernacles”), the post-harvest feast.

There was a second tithe of celebration: a third-year tithe.

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

Again, the absence of any inheritance, meaning landed inheritance, is given as a justification for inviting Levites. But others are also to be invited. The presence of strangers indicates that this was not an ecclesiastical festival. Was it civil? Or was it something else entirely? Until we know what agency enforced it—which the text does not say—we cannot be sure.

The Second Tithe

A tithe on agricultural land was to be eaten in a central city (Deuteronomy 14:24). All land-owning and land-leasing Israelites were required to journey to Jerusalem, presumably at the post-harvest feast of Booths. “Speak unto the children of Israel, saying, The fifteenth day of this seventh month shall be the feast of tabernacles for seven days unto the LORD” (Leviticus 23:34). They were to celebrate together. They had to bring a tithe of their output. In the case of farmers, in order to avoid carrying heavy crops to a distant city, and also to allow them to eat other crops brought in from other regions, they were allowed to sell their crops in their home city and buy whatever they wanted in Jerusalem.

This celebration was to serve as a reminder that their wealth did not depend on their efforts alone. This additional tithe might otherwise have been invested, but it had to be consumed. Men were asked to place their faith in God more than in thrift. The celebration declared: “There’s a lot more where this came from!”

This was a tithe in addition to the normal Levitical tithe on agricultural net income. The tithe that applied to all agricultural net income had to go to the Levites as their inheritance (Numbers 18:21). It was not left in the hands of the people who had produced it. This Levitical tithe I refer to as *the first tithe*, following rabbinic tradition. It was Levi’s inheritance. The second tithe had to be consumed in the central city of worship. The prohibition against eating the tithe in one’s own gates has

to refer to the national tithe of celebration.

Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand: But thou must eat them before the LORD thy God in the place 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 putteth thine hands unto (Deuteronomy 12:17–18).

The Talmudic rabbis of the exile period and the early church era concluded that these agricultural goods could be redeemed lawfully only by an added payment of one-fifth to the Levites. This rule is not found this text. The rabbis appealed to what appear to be similar texts, such as this one:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. (Leviticus 27:30–31)²

The rabbis were incorrect. The law in Leviticus 27 governed an item owed to God, such as an animal, that the family wanted to keep. For the privilege of buying back what was God's, the family paid a twenty percent premium to the Levite. This

2. Gary North, *Leviticus: An Economic Commentary* (Tyler, Texas: Institute for Christian Economics, 1994), ch. 38; North, *Boundaries and Dominion: An Economic Commentary of Leviticus*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, [1994] 2003), ch. 38.

was money paid in lieu of the Levites' receiving the designated commodity. This was not the situation with the second tithe. There was no element of redemption in this tithe. This tithe was under the authority of the family, not the Levite. The family was not redeeming something that belonged to God. It was merely changing the form in which the tithe would be carried to Jerusalem.

The Levites had a claim to part of the second tithe: participation in meals. Strangers, widows, and orphans did not. While the Levite had to be invited by land-owning families to celebrate (Deuteronomy 14:27), he was not entitled to all of it or even the bulk of it. This was not the case in the first tithe. The rabbis have concluded that this was a second tithe. I agree with this assessment.

The Third Tithe

This tithe was explicitly agricultural. It was brought into cities from outside. It was shared by urban residents.

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

This tithe was long ago called the third tithe. Tobit, written in the third century before Christ, refers to it:

But I alone went often to Jerusalem for the feasts, as it is ordained for all Israel by an everlasting decree. Taking the first fruits and the tithes of my

produce and the first shearings, I would give these to the priests, the sons of Aaron, at the altar. Of all my produce I would give a tenth to the sons of Levi who ministered at Jerusalem; a second tenth I would sell, and I would go and spend the proceeds each year at Jerusalem; the third tenth I would give to those to whom it was my duty, as Deborah my father's mother had commanded me, for I was left an orphan by my father. (Tobit 1:6–8; New Revised Standard Version)

In his *Antiquities of the Jews*, written late in the first century A.D., Josephus writes:

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. But as to the ripe fruits, let them carry that which is ripe first of all into the temple; and when they have blessed God for that land which bare them, and which he had given them for a possession, when they have also offered those sacrifices which the law has commanded them to bring, let them give the first-fruits to the priests. (IV.VIII.22; Whiston translation)

This was a third tithe. It was different in at least two ways from the second tithe. First, the celebration was held locally. Second, non-citizens in the community were invited in to celebrate, in addition to Levites (Deuteronomy 14:28–29). This was a tithe of celebration, but it was communal rather than national. It was a tithe for the sake of the judicially dispossessed. Local residents other than Levites were invited. Town residents were likely to be members of the same tribe as the

rural land owners who lived in the surrounding area. I regard this celebration as tribal. It was not national.

This special tithe of celebration was shared with those residents who were not eligible, apart from adoption into a tribe's family, to become citizens in the local tribe. This tithe is generally referred to by the rabbis as the poor tithe (*maaser ani*), but a prosperous stranger or prosperous widow was also to be invited. The rabbinic assumption was that members of these four categories—widows, orphans, strangers, and Levites—would have been poor, but there is no reason to assume that Levites were poor.

The correct classification of these attendees is judicial, not economic. The stranger and the orphan (a minor) were not eligible to serve in the Lord's army. They could therefore not be citizens. The Levite had no inheritance in the land. He could not be a citizen in the tribe in which his city was located unless it was a Levitical city. He served in a separate military unit, one which defended the Ark of the Covenant. The widow, though the head of a household, was not eligible to serve in the army. She was an heir only through her husband and her children when they reached adulthood. She could not hold civil office because she was not under the family authority of a man who was himself eligible to serve in the army and therefore as a judge. While any of these guests at the festival may have been poor, the criterion for being invited to the festival was not their poverty. Rather, it was their lack of judicial standing as citizens. They were not eligible to hold civil office in the local tribe. Thus, to call this third-year tithe a poor tithe is incorrect, although Jewish tradition so labels it. It had to do with the beneficiaries' judicial status, not their economic status.

Property Rights and the First Tithe

The first tithe was owed to the Levites as the tribe without an inheritance in land.

But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance. (Numbers 18:24)

It was owed to them because they had no landed inheritance in rural areas. Their legal claim on the income of others was based on their lack of any original claim on the land. All net agricultural income from rural land was subjected to the tithe.³ The first tithe was uniquely the possession of the Levites. It was therefore a matter of property rights. It was enforceable by civil courts.

The seventh year was a year of simultaneous debt release throughout the land (Deuteronomy 15).⁴ In that year, the land was to lie fallow (Leviticus 25:4–5).⁵ A tithe was owed on whatever grew of its own accord and was harvested, and on new animals born during the year. It was owed by those who derived income from sources other than agriculture.

Any attempt to explain the tithes of celebration as substitutes for the first tithe is an argument in favor of the expropriation of the Levites' lawful inheritance. They had no inheritance in rural land, but they had a substitute inheri-

3. The exception was land owned by a priest. This was possible only in special circumstances (Leviticus 27:9–13). North, *Leviticus*, ch. 37; *Boundaries and Dominion*, ch. 37.

4. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003), chaps. 35, 36.

5. Gary North, *Leviticus*, ch. 24; North, *Boundaries and Dominion*, ch. 24.

tance: the tithe. To argue that other tithes were substitutes is to argue that the Levites were disinherited by this law. They would have had to forfeit their income in order to make celebrations possible for land owners. Clearly, a tithe of celebration was an additional tithe. The questions are: Who had to pay it, and who enforced it?

The state lawfully enforces contracts. Under the Mosaic Covenant prior to the exile, the appropriate civil sanction for refusing to pay tithes on the land must have been the disinheritance of the tithe-protester. This sanction was applied on the basis of Levi's lawful inheritance. It was not a civil enforcement of an ecclesiastical obligation. It was a civil enforcement of Levi's tribal inheritance. The judicial issue was Levi's inheritance, not the theological commitment of the land's steward. This is why a resident alien could lawfully lease rural land, but he had to pay the first tithe to the Levites. The original owner could not alienate—literally—Levi's inheritance by leasing his land to an alien. This means that the civil government enforced the payment of the first tithe. This was not a matter of the state subsidizing the church. It was a matter of lawful inheritance: the enforcement of legal title. As surely as a family's title to rural land was enforceable by the state, so was the Levites' title to the first tithe.

The Mosaic first tithe was therefore different from the New Testament's tithe. The church has no legal claim on the public's income. This solves the judicial problem of the first tithe, but not the several problems of the second and third tithes.

Tithes of Celebration

Were the tithes of celebration part of Levi's inheritance? Part of these tithes was. The Levites had to be invited to the festivals. The legal question is this: Could the economic portion of this obligation have been met without the participation of the land's steward in the festival? That is, could he

have paid the Levites a portion of these tithes, thereby fulfilling his obligation? The law does not say. We must guess. It is not an easy guess.

The Levites had a right to attend the celebrations, i.e., to participate in the life of the nation, which included celebrations. Did this mean that the Levites had a right to celebrate in the presence of those who served as the land's stewards? Was there more to their claims beyond money for food? If we answer yes, then the non-Israelite leaseholder or excommunicated Israelite had to attend the celebrations on threat of civil sanctions. What sanctions? The law does not say. Perhaps it was the forcible removal of the leaseholder from the property. If so, this would have been a very costly penalty, at least during Israel's agricultural phase.

Who was authorized to enforce the claims of the Levites? If this law was strictly ecclesiastical, then the Levites had this power: excommunication. This certainly would have been a self-interested enforcement system. The judges would have been the stated beneficiaries of the law. Did they possess this authority to judge in first-tithe cases? They shared this authority. The tithe was owed to them because they were the priestly tribe, and also because they had a legal claim based on their lack of landed inheritance. Both church and state were authorized by God to enforce the first tithe.

Then why not also the second and third tithes, at least with respect to participation by the Levites? There seems to be no good reason not to assume that this was the case. The problem comes with respect to institutionally enforceable claims by the other participants: widows, orphans and strangers. This raises the issue of Israel as a welfare state. Did the Mosaic civil law force one group of residents to finance annual festivals for others? It is not easy to make such a case based on the textual evidence here.

These were feasts to honor God: "that thou mayest learn to fear the LORD thy God always." They were feasts to which

Levites had to be invited. Were the feasts somehow exclusively civil and therefore compulsory? Only to the extent that the Levites possessed a civil legal claim on being invited to attend. At most, the civil character of these festivals, if any, would have authorized the state to enforce a claim on some food and drink—hardly a major expense.

The suggestion that the state had the authority to compel attendance at a religious festival is foreign to the Mosaic law. If the state did possess this authority, we have a problem: the resident alien. He was legally able to lease rural land, even though he could not purchase it in pre-exilic Israel. The Mosaic state had no text-specified negative sanctions to compel attendance by resident aliens. The Levites did: the excommunication of families that refused to let widows, orphans, and strangers attend the local feast. This law was enforced ecclesiastically.

New Testament Annulment and Restoration

The three temple-related annual festivals were aspects of Israel's land laws and seed laws. The national festivals maintained geographical and ritual unity among the geographically dispersed tribes. These mandated journeys to a central location reminded the tribes of the centrality of the temple altar, the Ark of the Covenant, the tablets of the law, and the geographically dispersed tribe of Levites. These celebrations were times of common confession.

There is no New Testament indication that any comparable national ceremony is to bind New Testament churches or residents of any covenanted Christian nation. The national feasts were tied explicitly to Jerusalem and the tabernacle; nothing like this geographical centrality exists under the New Covenant. The New Covenant substitutes the sacraments and decentralized worship for the temple festivals.

The third-year tithe of local celebration was not associated with the temple. It was a tribal affair. Those who were the covenant-keeping contractual stewards of the land were required by God to pay both of these tithes, but the civil government did not enforce this.

Judicially, the second and third tithes were Mosaic land laws. The third tithe was also a seed law, having to do with the tribes. It required a communal celebration in local cities. These tithe laws were tied judicially to Israel's conquest of Canaan: the initial distribution of land under Joshua (Joshua 16). They were annulled when Israel's unique status as owner of the Promised Land ceased in A.D. 70. Israel's kingdom inheritance was transferred to the church, as Jesus had predicted (Matthew 21:43). Therefore, like the other land laws and seed laws, these two tithes did not extend into the New Covenant. Nevertheless, as examples of communal celebration, they serve us well. Christmas is a common time of communal celebration in the West. The American tradition of feeding the homeless a turkey dinner at Christmas bears a faint trace of the old Mosaic practice. But these common meals, while funded by the higher classes, have rarely been attended by them. There is no social mixing today of property owners, widows, orphans, and strangers. Something socially healing has been lost with the annulment of the older festival pattern.

Medieval Catholicism annually celebrated over one hundred holy days (holidays).⁶ Spain had 150 saints days and festival days as late as 1620.⁷ Beginning with Luther's recommendation, Protestants drastically reduced the number of such holidays. This led to an increased number of work days in Protestant nations. It also led to a sabbatarian rest pattern of one day in seven.

6. Christopher Hill, *Society and Puritanism in Pre-Revolutionary England*, 2nd ed. (New York: Shocken, [1964] 1967), p. 146.

7. *Ibid.*, pp. 148–49.

With the rise of the trade union movement, the number of paid holidays increased. The number of religious holidays in Protestant nations is still small, usually consisting of Christmas eve and day, and Easter weekend. Christian celebrations today are generally confined to families and local churches. There is no equivalent of Mosaic Israel's compulsory national feasts of celebration.

Conclusion

Land owners were told by God to set aside ten percent of their net agricultural income in six years out of seven in order to fund the three national tithes of celebration. In the sabbatical year, land owners still had to attend feasts in Jerusalem, but they did not have to invite in strangers, widows, and Levites. Participation in these national feasts was to be financed by a special tithe on all rural land. Given the expenses and burdens of travel, it is likely that the feast of Booths was to serve as the national tithe-feast. Every third year, rural land-owning families were required to allocate an additional tithe for a local celebration, inviting widows, orphans, strangers, and Levites to attend.

At these feasts, the head of a rural family was not to conserve funds. The family and its guests were required to consume the entire tithe. Nothing was to be held back. This was God's celebration. This law countered excessive future-orientation. The future is in God's hands, just as the present is. The present has its lawful rewards. To "save for a rainy day" was legitimate in Mosaic Israel; on the other hand, never to celebrate God's sunny days was illegitimate. As an ethical model, the Mosaic tithes of celebration are valid in the New Covenant. They are not ecclesiastically mandatory, however.

The first tithe was Levi's inheritance in lieu of rural land. It was imposed on agricultural output of land that Levites could not own. This inheritance was enforceable in a civil court. It

was a tribal inheritance. The civil sanction was not specified. Loss of citizenship was one possibility. Actual confiscation of property was another. The tithe today is not connected to the conquest generation's distribution of land. It is therefore no longer a civil matter.

What of the second and third tithes on the land? They were enforceable on covenant-keepers by the Levites: excommunication. This would have had revoked civil citizenship. There were no sanctions against non-covenanted strangers.

Because of the economic burden of these laws, nonpaying resident aliens and excommunicants would have gained control over rural agricultural land, other things being equal. God's grace, however, does not make things equal. He promised to bless the nation if they obeyed. If rural renters had refused to pay, but urban dwellers did pay, God would have honored the urban faithful.⁸ This is why there are limits to humanistic economic analysis. The economists do not see the covenantal structure of economics, including growth theory.

The value of the land's output in a family's budget would have fallen over time in a growing population. This meant that there would come a day when these festival laws would be annulled by God in order to meet the new environment: urban life, emigration, and falling income from small-scale agriculture.⁹ The celebration tithe laws were old wineskins: designed by God to be broken, either by covenant-breaking rural non-tithers or by successful covenant-keepers who went abroad and did not return to the annual festivals except on rare occasions.

Israel's first tithe extends into the New Covenant by way of Melchizedek. Jesus Christ is the high priest in the order of Melchizedek. Tithes are paid to Him by means of payments to His institutional church.

8. Appendix A: "The Mosaic Law's Anti-Rural Bias."

9. Appendix A.

Redeeming the Tithe

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. (Leviticus 27:30–31)

In an agricultural society in which small farms consumed most of what they produced, one piece of fruit or one animal might be more valuable than another. This would not apply to a crop such as wheat, but it might apply to the output of a particular tree, vine, or animal.

The Mosaic law recognized that someone might want to keep the output of a particular tree, vine, or animal. The tithe was supposed to be collected on a random basis. The farmer was not to set aside the best of his crop for his family and let the representative of the Levites take his ten percent from the leftovers. Yet, at the same time, he might want the output of a uniquely productive tree or animal. So, the law allowed him to buy a specific piece of fruit or animal if he paid a premium over normal value. He might pay in money. Or, he might pay with goods. If 100 olives to be tithed came from his favorite tree, he could buy them for 120 olives from another tree. The Levite was reimbursed for not having received the best of the crop or field. The owner was enabled to enjoy the best of crop or field.

The tithe is described here as being holy (*kodesh*). It was judicially set apart for God by the Levites. That is, the tithe

was sanctified. The tithe was not under the ban (see below). We know this because the twenty percent redemption payment was present in this law. The Levites enjoyed the tithe as God's ecclesiastical representatives (Numbers 18).

In a purely monetary society, the redemption law of the tithe is irrelevant. No one is going to pay a twenty percent payment to buy back his monetary tithe. This law is relevant only in a society in which income in kind is common: income measured in something other than money. In such societies, goods are sometimes retained by their producers to be used or enjoyed for themselves, not sold into the market for money.

Why would someone pay a commission to redeem an object? Only if that object has special meaning or importance for him. If the quality of grain in a tithed sack is identical to the grain in the other nine sacks, the tithe-payer is not going to pay a commission to buy back the tithed sack. The assumption behind this law is that the impersonal collecting of the tithe may produce a personally significant loss for the tithe-payer. In order to enable him to minimize this loss, the law allows him to pay a twenty percent commission to buy back the special item.

There is no indication that this law has been annulled by subsequent biblical revelation. It applies only to agriculture, as the text indicates—primarily to herds of animals.

A Tithe on the Net Increase

The text reads:

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. He 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. (Leviticus 27:32–33)

The tithe was collected from the increase of the herd. It was not imposed as a tax on capital. It was a tax on the increase. This increase was a net increase. If one animal in the herd had died since the time of the most recent payment of the tithe, the herd's owner was allowed to set aside a replacement beast from the animals born since the last payment.¹ Had this not been the case, then losses from a disease that killed half a man's herd could not be deducted when assessing the net annual increase. This would constitute a tax on capital.

This law reveals that God gave the benefit of the doubt to the herd's owner. An old beast that had died could lawfully be replaced by a young beast without the payment of a tithe. Presumably, this exchange would have benefited the owner, since the newborn animal would have had many years of productivity ahead of it. There would have been an increase of net productivity for the herd but not a net increase in the size of the herd. In some cases, however, the older beast would have been more valuable, especially a trained work animal. God, as sovereign over life and death, imposes net losses or gains on a herd's productivity, irrespective of the number of beasts in the herd.

What was not tolerated by God was any attempt by the owner to pick and choose from among the newborns. The owner could not lawfully select the best of the newborns to replace the dead animals, using the less desirable newborns to pay his tithe, thereby cheating God. Presumably, the birth order of the newborns would govern the replacement of any dead beasts. The first newborn after the death of another member of the herd would have been segregated immediately from the other newborns as not being eligible for the tithe.

1. This is the economic equivalent of allowing a farmer to set aside from this year's crop an amount equal to last year's seed. A person pays the tithe on net output only once. He does not keep paying on capital, i.e., replaced producer goods.

Under the Rod

Those newborn beasts that remained after the owner had replaced any dead animals constituted the net increase of the herd. In this case law, the herd's owner lined up the newborns, probably in a pen, and drove them one by one past the Levite. Each beast passed under a rod. Every tenth beast was taken by the Levite. The herd's owner was not allowed to walk the beasts under the rod in any pre-planned order. The same law that governed the voluntary sanctification of beasts governed the involuntary sanctification of beasts: "He shall not alter it, nor change it, a good for a bad, or a bad for a good: and if he shall at all change beast for beast, then it and the exchange thereof shall be holy" (Leviticus 27:10). The owner was allowed to buy back any sanctified beast, but only by paying the redemption price commission.

The herd's owner was given the benefit of the doubt at the end of the line. Only the tenth beast was holy. If as many as nine of the final group of beasts passed under the rod, the herd's owner owed no tithe on those nine beasts. Where the product could not be divided without destroying the life or value of the item, the tithe applied only to discrete items. All those animals that passed under the rod after the final group of ten had been counted escaped the sanctification process.

Because God gave the benefit of the doubt to the tithe-payer, it was especially evil for the owner to arrange in advance the collection of the tithe, with or without the collusion of the Levite. The assembling process was to be humanly random. Neither the tithe-payer nor the Levite was to manipulate the crop or the herd to his own advantage or to the other's advantage. God owned the tenth; He alone was authorized to arrange the collection process. Any attempt by man to arrange the process was not only theft

from God, it was an assertion of man's autonomy. It was an attempt to manipulate the created order in a way prohibited by God.

The Ban

What if a tithe-payer defied God and manipulated the tithe-collection process? The tithed items came under the ban: "if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed." The tithed item became *hormah*: devoted to God. This degree of sanctification was absolute; once within the boundaries of God's possession, it could not lawfully be removed.

Why would a person manipulate the outcome of the collection process? To cheat God. He would have been unwilling to risk paying the twenty percent commission that would be imposed if he subsequently wanted to buy back a specific beast. What was the penalty for this act of theft? Permanent loss. The very process of altering the outcome made the tithe holy—not holy as in sanctification, but holy as in devoted. The right of redemption ended.

Conclusion

The tithe was paid on the net increase of the herd. The owner of the herd paid his tithe only out of the newborn animals that remained after he had set aside replacement beasts for the ones that had died during the year. He was required to run the remaining newborns under a rod. He could not lawfully order the line of newborns so that the outcome of the tithe could be known in advance. The tenth beast became the property of the Levite. As in all cases of redemption, the owner could buy back that beast for a payment of the market value of a common beast plus an additional payment of one-fifth.

If the owner violated this law by arranging the order of the

beasts as they lined up, he could not buy back any of the animals. They became devoted to God—beyond redemption.

There is no New Testament evidence that the economics of this law has been altered. The tithe on the increase of a herd should still be honored.

What about the rod? Was its use tied exclusively to the office of Levite? The association with Moses and the rod indicates that its use was in some way tied to the Mosaic Covenant. Aaron's rod was in the Ark of the Covenant (Hebrews 9:4), but the Ark has disappeared. My conclusion is that there need be no rod in the process, but there must be a random distribution of the herd during the tithing process. We are not allowed to cheat God. If a prize animal gets tagged for collection by the church, the owner can pay its market price plus twenty percent. The presumption is, however, that prize animals of breeding age will be segregated in advance. The tithe on the net increase in prize animals must come from the segregated herd of prize animals. Such segregation was not lawful in Mosaic Israel (Leviticus 19:19).²

If, after counting everything owed, there are up to nine beasts left over, no tithe is imposed. God still gives herd owners the benefit of the doubt.

2. Gary North, *Leviticus: An Economic Commentary* (Tyler, Texas: Institute for Christian Economics, 1994): "The Preservation of the Seed."

8

Stealing from God

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. (Malachi 3:7–8)

The fundamental principle of Christian economics is this: *God owns everything*. Christian economics begins with this principle. It therefore also ends with it. Christian economics is circular, as is true of every system of human thought. That which is presupposed will logically lead to a conclusion: the affirmation of that which is presupposed. In the same sense that God is both Creator and Judge, so does the conclusion affirm the presupposition, not just in Christian thought but in Western thought generally.

The economic mark of God's ownership is the tithe. Covenant-breakers owe this payment, but God does not collect it. They owe it to Him by way of the church, but they are not part of the church. They have no legal standing in the church. God does not make the church dependent on their donations. They cannot be trusted. Covenant-keepers owe God a specified percentage of their income. Covenant-breakers are required to affirm this and then conform themselves to it. From other passages, we learn that a tithe was ten percent on a person's net income. Under the Mosaic law, this was owed to the Levites (Leviticus 27:32; Numbers 18:21). Prior to the Mosaic law, Abram paid a tenth of his spoils to Melchizedek, the priest-king of Salem (Hebrews 7:1–2).

Theft = Not Paying

Here, Malachi introduces a fundamental judicial concept: *refusing to give what is required by God constitutes theft*. This is a broad judicial concept. It applies to everything covenantal. It establishes the judicial concept of property rights to a stream of income. There is no difference between (1) stealing legal title to a judicially mandatory stream of income vs. (2) refusing to supply this stream of income.

This principle of covenantal law establishes a principle of economics: *there is no economic autonomy*. It is therefore illegitimate to begin economic theory on the assumption that an individual, other than God, is sovereign over his property. He is subordinate to God, and God has mandated that other covenantal institutions have legitimate legal claims to a portion of his assets.

Some of these claims may not be legally enforceable in a nation's civil courts, but this does not negate the claims. God's prophets warned Israel that He would enforce the legal claims of the Levites in His court. He had already intervened in history to impose negative sanctions. Haggai had told them:

Ye have sown much, and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes. (Haggai 1:6)

God now offers Israel another opportunity to test the reliability of His covenantal sanctions in history. He offers positive sanctions.

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing,

that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightful land, saith the LORD of hosts. (Malachi 3:10–12)

This offer had to do with visible blessings. Other nations would see God's sovereignty at work. But, if the Israelites refused to change their collective ways, the visible losses would continue.

Hierarchy and Tithing

Every oath-bound covenant has a hierarchy.¹ In the family covenant, the husband represents the wife before God, and the parents represent the children. The husband works to support his family. The flow of funds is downward. But, in their old age, parents are entitled to support by children. The flow of funds is upward when the children have wealth and their parents do not.²

In the other two covenantal governments—ecclesiastical and civil—administration is supported from the bottom up. The flow of funds is upward. The institutional church is entitled to a tithe from its members. The civil government is entitled to taxes of residents. Both church and state are under restraint. The church is entitled to no more than ten percent. All levels of the state combined are entitled to less than ten percent. Anything more than this constitutes civil tyranny, as Samuel warned Israel (I Samuel 8:14, 17).

1. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 2.

2. Gary North, *The Sinai Strategy: Economics and the Ten Commandments*, 2nd ed. (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1986] 2006), ch. 5.

The judicial issue here is *covenantal representation*. All those who are represented by the leaders in a covenantal institution must pay for this privilege in some way. There are no free lunches and no free representation.

The tithe is an aspect of the priesthood. This was true in the Old Testament era before Moses. Abram paid a tithe to Melchizedek, for Melchizedek was the priest of Salem. In his own household, Abram was a priest and not under priestly authority. He paid no tithe. In Salem, he was under priestly authority, and therefore he paid a tithe for the privilege of being represented by the high priest.

In Moses' day, the Israelites paid tithes to the Levites, and the Levites paid tithes to the family priests who officiated at the temple. The Levites were the tribe of Levi. The families were Merari, Gershon, and Kohath. Kohath supplied the priests, for it was the family of Aaron. The temple priests did not pay a tithe. They were the top of the ecclesiastical hierarchy. No one represented them ecclesiastically.

The tithe always has to do with covenantal representation. It had to do with the Mosaic sacrificial system only for as long as that representational system was mandatory. The tithe is a matter of the priesthood.

A Single Storehouse

"Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts" (Malachi 3:10a). The language is clear. First, there is a single storehouse. Second, it belongs to God. Third, God calls it His house.

Which tithe was Malachi talking about? The tithe of tithes, which went to the temple priests. This had always been true in Mosaic Israel. The Mosaic law was clear. The tithes of the people went to the local Levites. They in turn tithed to the Aaronic

priests, who oversaw the sacrifices at the tabernacle and temple (Numbers 18:26–27). This was a bottom-up flow of wealth.

Note: the temple priests did not tithe. There was no one to tithe to, since they were at the top of the ecclesiastical hierarchy. Israel was a hierarchy of priests. God had told Moses, just before the giving of the Mosaic law, “And ye shall be unto me a kingdom of priests, and an holy nation. These are the words which thou shalt speak unto the children of Israel” (Exodus 19:6).

The captivity had removed the people from the land. Very few non-priestly Levites returned: 341 (Ezra 2:40–54). In contrast, 4,289 priests returned (Ezra 2:36–39). The priests were Levites, as members of the tribe of Levi, so they were supported by their share of the tithe. But the temple priests were paid extra to officiate at the temple. The Levites and priests submitted themselves to the Mosaic law on this point: a tenth of the tithe went to the temple priests.

The people also understood this. They corporately confessed their faith in an act of covenant renewal.

They clave to their brethren, their nobles, and entered into a curse, and into an oath, to walk in God’s law, which was given by Moses the servant of God, and to observe and do all the commandments of the LORD our LORD, and his judgments and his statutes. (Nehemiah 10:29)

They understood their responsibilities. They paid the Levites locally, but the tenth of a tenth was sent to the temple. This was the common storehouse.

... that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Lev-

ites 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 tithe of the tithes unto the house of our God, to the chambers, into the treasure house. (Nehemiah 10:37–38)

Why the temple? Because it was the earthly residence of God. It was where the holy of holies was, which had once housed the Ark of the Covenant, which had contained the covenantal implements that had been placed inside the tabernacle at the exodus: the golden censer, the tablets of the law, a jar of manna, and Aaron's rod (Hebrews 9:4). The tabernacle and temple were always referred to as the house of the LORD. "The first of the firstfruits of thy land thou shalt bring unto the house of the LORD thy God" (Exodus 34:26a). "Thou shalt not bring the hire of a whore, or the price of a dog, into the house of the LORD thy God for any vow: for even both these are abomination unto the LORD thy God" (Deuteronomy 23:18).

So, the house of the LORD was the storehouse for the tithe of the tithes. Building the temple was the focus of concern in the books of Ezra and Nehemiah. This was Malachi's concern, too. Thus, he reminded the nation of the national collection point for the tithe. He had to be speaking of the priestly tithe, not the Levitical tithe, which is why the Levitical tithe was collected locally, as we have seen (Nehemiah 10:37).

The temple tithe was judicially representative, just as the sacrifices were judicially representative. The tithe went to the priestly tribe, which had no inheritance in rural land.³ It was collected locally, but a representative ten percent was sent to the priests at Jerusalem. This was the common storehouse. It was common because it was judicially representative.

3. Chapter 5.

Conclusion

Malachi made it clear that he came in the name of God. He accused the nation of cheating God by not tithing. He called this theft. He offered corporate positive sanctions for repentance: the open window of heaven and the rebuke of the devourer. Haggai had already told them that they were under negative sanctions: a money bag with holes in it.

Because the tithe he spoke of was to be placed in a common storehouse—specifically, God's house: the temple—he had to be speaking of the Levites' tithe to the temple priests. This was a representative tithe of the Levites' right of inheritance. We know this from both the Mosaic law of the priestly tithe and from the account in Nehemiah regarding the collection of the priestly tithe.

The tithe in question was the two-fold Mosaic tithe: Levitical and priestly. It went to the priests of the temple. It was a temple tithe because it was a priestly tithe. Because the Levites had to tithe to the temple priests, as the Mosaic law required, then surely the nation's farmers had to tithe to the Levites. If they obeyed, they would be blessed with positive corporate sanctions. That was Malachi's message to post-exilic Israel. If they disobeyed, there would be negative corporate sanctions. That was Haggai's message to post-exilic Israel.

9

The Rabbinical Tithe

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone. Ye blind guides, which strain at a gnat, and swallow a camel. (Matthew 23:23–24)

The tithe rests on God as the Creator and Owner of the world, who has delegated to men the responsibility of managing the world. To demonstrate their obedience, men must pay God a tithe of ten percent on the net increase they produce.

Jesus told the religious leaders of Israel that paying their tithes was the minimal requirement, and that they had ignored the weightier matters. This implies that the tithe is less weighty. But He made it clear that the tithe was not optional even though it is not weighty. It is mandatory. So are the other requirements: judgment, mercy, and faith.

Pastors have not preached the tithe for several generations. There is almost a hostility on the part of pastors to the doctrine of the tithe. We might imagine that preachers, in their quest to increase income for their churches, would emphasize this doctrine. Such is not the case. They follow the theologians, who have generally confined the law of tithing to the Mosaic law.

Jesus spoke of the tithe as so minimal a burden as to be almost not worth considering: “Ye blind guides, which strain at a gnat, and swallow a camel.” They had tithed on the smallest

of increases. They had sought to keep the letter of the Mosaic law, but they had ignored the spirit of that law-order. He told them that they were not remiss in paying close attention to their tithes. They were remiss in not paying equal attention to the weightier matters of the law. All are worth upholding.

This passage could be dismissed as pertaining only to Old Covenant Israel. But if this line of argumentation is valid, then everything that Jesus recommended or commanded is subject to the same easy dismissal. He spent His earthly ministry preaching to people who lived under the Mosaic Covenant. To strip His words of their binding authority because Jesus and His listeners were under the Mosaic law is to turn the gospels into Old Testament documents.

God is both Creator and Owner under the New Covenant. To imagine that the tithe is no longer morally and legally binding in the New Testament era is to sever the ecclesiastical covenant's hierarchy. Covenant-keeping men are then seen as not being under any legal requirement to pay God His lawful percentage of all economic increases. What has changed in the New Covenant to establish such a covenantal discontinuity? What is the New Testament principle that has severed the binding relationship between owner and steward? The tithe is a manifestation of this hierarchy of ownership.

Man is God's sharecropper. God provides capital to His stewards. This is capital in the broadest sense: talents, opportunities, raw materials, money, and an understanding of the laws of cause and effect. God also provides life. Most of all, God provides a legal covering—redemption—in the person and work of Jesus Christ. The sharecropper is supposed to pay a fixed percentage return on the output of this capital. To deny the legal obligation of the tithe is either to assert a fundamental legal autonomy for man, or, in contrast, a much greater degree of economic obligation than the tithe, which implies that man can placate God's wrath by offering gifts of greater value than the tithe.

The New Testament principle of covenantal subordination is manifested in the same three oath-bound covenantal institutions: church, family, and state. There is no indication in the New Testament that children owe less to parents now than under the Mosaic law. Paul wrote: "Honour thy father and mother; (which is the first commandment with promise;) That it may be well with thee, and thou mayest live long on the earth" (Ephesians 6:2–3). This passage implies that the church is entitled to the tithe, just as Melchizedek the priest of Salem was entitled to Abram's tithe (Genesis 14:20), just as the Levites were entitled to a tithe from the farmers (Numbers 18:21, 26), and just as officiating priests were entitled to a tenth of the Levites' tithes (Numbers 18:27–28). There is also no indication that a system of civil government that takes as much as a tithe in taxes is any less a tyranny than the prophesied king in Israel (I Samuel 8:15, 17).

The two other Mosaic tithes were tithes of celebration. There was a mandatory annual celebration held in Jerusalem, funded by a tithe (Deuteronomy 14:23). There was another celebration held locally every third year (Deuteronomy 14:28). These were national and tribal celebrations. They were land laws governing the holy land of Israel. Mosaic land laws no longer apply in the New Covenant era after the fall of Jerusalem in A.D. 70.¹

A Minimal Payment

Jesus told the religious leaders of Israel that paying their tithes was the minimal requirement. Jesus was speaking to men who were part of a priestly nation. They owed God their tithes because of their special position as priests and teachers. Jesus did not say that other Israelites were exempt from this requirement. He was making a point: these men were the leaders of a priestly nation. They surely owed their tithes.

1. Chapter 6.

They acknowledge this fact. They paid their tithes religiously. They paid on even the herbs of their gardens.

But this was not enough, Jesus taught. This was a minimal payment. In the language of modern America, this was no big deal. They unquestionably owed this payment. This did not distinguish them from the common members of the covenant. As leaders, they owed God more—not more money, but more obedience to His law. They owed God judgment, mercy, and faith. They were to be exemplary.

Their mistake was not in paying their tithes. Their mistake was in regarding this minimal payment as having satisfied a holy God. They were wrong. They owed God much more, and they could not meet this obligation by paying more money. God requires far more.

Jesus did say that they owed their tithes. Anyone who argues that the requirement of the tithe is an imposition of legalism does not honor this text. There was a legal obligation. The Pharisees were meeting it. What they were not meeting was the greater list of obligations: judgment, mercy, and faith.

We are often told that the tithe is not legally binding, but we should give “as the Holy Spirit leads.” But why would the Holy Spirit lead people to donate less than a tithe? The Bible teaches that the tithe is the minimum payment. Jesus warned Israel’s religious leaders that this was the case. Why should the New Testament obligation be different? Are we less responsible than the rabbis were? Have we received less grace? Do we have less maturity?

Jesus’ words to the Pharisees were words of condemnation. He told them they owed the tithe. He also told them that they owed more: weightier matters. So do His New Covenant people.

Conclusion

Jesus' words to the Pharisees surely apply in principle after Jerusalem fell in A.D. 70. Christians still owe God their judgment, mercy, and faith. These are no less weighty matters in the New Covenant era than they were in the Old Covenant era. So also do they owe the tithe. This obligation arises from their designation as members of God's priestly nation, as we will see in the next chapter.

Jesus told the scribes and Pharisees that they owed God a tithe on the smallest portion of their income. They owed God a lot more than this, but these obligations were not economic. The scribes and Pharisees owed judgment, mercy, and faith. Tithing and judgment are two aspects of the same obligation. Similarly, to seek to exercise judgment, mercy, and faith apart from obeying the law of the tithe also testifies against the qualifications of the would-be judge. It not a question of either/or. It is a question of both/and.

10

The Christian Tithe

Wherefore in all things it behoved him to be made like unto his brethren, that he might be a merciful and faithful high priest in things pertaining to God, to make reconciliation for the sins of the people. For in that he himself hath suffered being tempted, he is able to succour them that are tempted. Wherefore, holy brethren, partakers of the heavenly calling, consider the Apostle and High Priest of our profession, Christ Jesus. (Hebrews 2:17–3:1)

The central theme of the Epistle to the Hebrews is Jesus Christ as God's High Priest. He is the High Priest in heaven. "Seeing then that we have a great high priest, that is passed into the heavens, Jesus the Son of God, let us hold fast our profession" (Hebrews 4:14). He is not a Levitical priest. He is a Melchizedekan High Priest—"called of God an high priest after the order of Melchisedec" (Hebrews 5:10). This doctrine lays the foundation of the Christian covenantal tithe.

For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace. (Hebrews 7:1–2)

The principle of the tithe was established by Melchizedek. He possessed ecclesiastical authority over Abram. Only when

Abram acknowledged this by paying a tithe of his gains that he had made under Melchizedek's jurisdiction (Genesis 14) did God make Abram a household priest by covenant (Genesis 15; 17). The future lower priest tithed to the high priest.

Christians are the heirs of the Israelites as the kingdom of priests. Peter declared:

But ye are a chosen generation, a royal priesthood, an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light: Which in time past were not a people, but are now the people of God: which had not obtained mercy, but now have obtained mercy (I Peter 2:9–10).

This is John's meaning in Revelation: "He has made us to be a kingdom, priests to His God and Father—to Him be the glory and the dominion forever and ever. Amen" (Revelation 1:6; NASB).

The kingdom of priests under the Mosaic law was confessional and sacramental: citizens of Israel by profession of faith and by the sacraments. Here was the profession of faith: "Hear, O Israel: The LORD our God is one LORD: And thou shalt love the LORD thy God with all thine heart, and with all thy soul, and with all thy might" (Deut. 6:4–5). The sacraments were circumcision and Passover.

The kingdom of priests under the New Covenant is also confessional and sacramental: citizens of the Israel of God, the church (Gal. 6:16), by profession of faith and by the sacraments. Here is the confession.

That if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved. For with the heart man believeth unto righteousness; and with the mouth confession is made unto salvation. (Romans 10:9–10)

The sacraments are baptism and the Lord's Supper.

A kingdom of priests is marked by tithing: from lower priests to higher priests. To whom should Christians tithe as members of this kingdom? There are no Levites: a tribe set aside to defend the temple from trespassing and to sacrifice animals to placate God's wrath. There is only the functional-judicial equivalent of the tabernacle-temple, where the High Priest Jesus Christ resides judicially: the institutional church, which administers the sacraments of bread and wine to members of God's royal priesthood, just as Melchizedek did.

Covenantally, by family representation, Levi paid his tithe through Abraham to a superior priest.

But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. For he was yet in the loins of his father, when Melchisedec met him. If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron? (Hebrews 7:6–11).

The new law of the tithe is that Christians must pay their tithes to the local church, as the ecclesiastical representative (point two) of the High Priest. They are under a hierarchy of authority (point two). There is a new law of tithing, for there has been a change in the priesthood: from Levi to Melchizedek. "For the priesthood being changed, there is made of necessity a change also of the law" (Hebrews 7:12).

Christians are priests through Jesus. How? Through adoption.

But when the fulness of the time was come, God sent forth his Son, made of a woman, made under the law, To redeem them that were under the law, that we might receive the adoption of sons. (Galatians 4:4–5)

We are priests through adoption into the family of the High Priest. The transfer of the priestly line from Levi to Melchizedek marked the transition from the Old Covenant to the New Covenant.

By so much was Jesus made a surety of a better testament. And they truly were many priests, because they were not suffered to continue by reason of death: But this man, because he continueth ever, hath an unchangeable priesthood. (Hebrews 7:22–24)

The lower priest pays a tithe to the higher priest. This is the covenantal structure of the tithe. The Melchizedekan priesthood is the biblical model of the high priest.

The tithe is no longer exclusively agricultural. There is no holy land in Palestine. There are no family farms based on an original inheritance established by the military genocide of Canaan. Holy land now encompasses whatever is made holy—set apart—through ownership by Christians. That which we redeem—buy back—from the kingdom of mammon is made holy: set aside because it is under our lawful jurisdiction. This is our inheritance from God, and it is the inheritance that we leave behind to our heirs. God's High Priest therefore deserves His tithe on the net output of this inheritance. This is a matter of godly inheritance.

Guilt and Government

By placing a minimum on what men owe, God's Bible-revealed law reduces the burden of guilt. The person who pays his tithe to his local congregation has met his legal obligation to God. If God calls him to give more than a tithe, this request can be regarded as a special obligation, one that is in some way consistent with the special situation of the donor. The situation is not normal. The general obligation has both a floor and a ceiling: a tithe.

The man who sees his obligation as greater than ten percent has some reason to think this. He could be incorrect. If he makes a mistake here, there is no reason for him to worry that he has not done enough for God. A mistake is not a moral infraction. He has met the minimum requirement with his tithe.

The reduction of guilt is important for building men and societies that are innovative. Bearing measurable risk or unmeasurable uncertainty is important in overcoming the limits placed on the creation by God's curse (Genesis 3:17–19).¹ A man who is burdened by guilt has trouble functioning in a balanced manner. He never knows when he will receive negative sanctions for his rebellion. Guilt can produce workaholics, but it can also produce alcoholics. Overcoming guilt is not to be a motivation for extending the kingdom of God in history. Such motivation places too much reliance on the works of men in pleasing God.

Paul's ministry could be interpreted as the work of a man attempting to overcome guilt. "This is a faithful saying, and worthy of all acceptance, that Christ Jesus came into the world to save sinners; of whom I am chief" (I Timothy 1:15). It would be a mistake to see Paul as guilt-motivated. He continued:

1. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 10.

Howbeit for this cause I obtained mercy, that in me first Jesus Christ might shew forth all longsuffering, for a pattern to them which should hereafter believe on him to life everlasting. (I Timothy 1:16)

His call into service to God began with God's mercy. That was what had overcome his guilt. His work was a response to this legal condition of judicial innocence. He was first among sinners and first among the redeemed. His life was to serve as a pattern for others similarly redeemed from guilt.

To preach the covenantal tithe is to show covenant-keepers a way to escape from guilt. The tithe places an explicit limit on what covenant-keepers owe God, and through which institution they owe it. It enables them to find an escape from this trap of guilt:

Someone may still ask: "But how *much* should I give?"

There is no universal answer to that question. All Christians should give something, but there is not a universal amount or percentage required. Each believer must look at their situation in life, their church, and those around them to seek out possible needs. Furthermore, a mindset focused on eternity, and not the moment, will desire to give sacrificially to God's work on the earth. From some paychecks God may require one hundred percent, from others five percent. Obedience to his leading is key.²

This doctrine of *indeterminate economic obligation* transfers a load of guilt to the covenant-keeper. Under the Mosaic

2. David Croteau, "A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era," a Ph.D. dissertation submitted to the faculty of Southeastern Baptist Theological Seminary (2005), p. 266.

Covenant, God intervened in history through Moses to prohibit the congregation from giving too much in the wilderness before the tithe was formally instated as a binding legal obligation on Israel.

And they spake unto Moses, saying, The people bring much more than enough for the service of the work, which the LORD commanded to make. And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing. For the stuff they had was sufficient for all the work to make it, and too much. (Exodus 36:5–7)³

In the post-A.D. 70 New Covenant era, God's covenantal agents do not lawfully speak with this degree of authority. The Bible does; ordained agents do not. So, if the Bible does not speak authoritatively on the matter of what percentage of their income covenant-keepers owe to God, what is to restrain them in their quest to find peace in their minds regarding what they owe to God? By God's specially revealed grace, the Bible does set forth this limit. God demands a minimum token payment of ten percent. He who meets this requirement can live guilt-free with respect to what he owes to God. Anything beyond this is judicially optional. We should call such optional payments "offerings."

Paul gave far more than a tithe. He recounted his suffering for the gospel.

Are they ministers of Christ? (I speak as a fool)
I am more; in labours more abundant, in stripes

3. Gary North, *Tools of Dominion: The Case Laws of Exodus* (Tyler, Texas: Institute for Christian Economics, 1990), ch. 30.

above measure, in prisons more frequent, in deaths oft. Of the Jews five times received I forty stripes save one. Thrice was I beaten with rods, once was I stoned, thrice I suffered shipwreck, a night and a day I have been in the deep; in journeyings often, in perils of waters, in perils of robbers, in perils by mine own countrymen, in perils by the heathen, in perils in the city, in perils in the wilderness, in perils in the sea, in perils among false brethren; In weariness and painfulness, in watchings often, in hunger and thirst, in fastings often, in cold and nakedness. (II Corinthians 11:23–27)

His was not a normal Christian life, but it was consistent with the call to comprehensive sacrifice.

I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, which is your reasonable service. And be not conformed to this world: but be ye transformed by the renewing of your mind, that ye may prove what is that good, and acceptable, and perfect, will of God. (Romans 12:1–2).⁴

Then why doesn't God require more than a tithe? Because the tithe is judicially representative. It declares, "I give up ten percent of my net income as a symbol of my subordination." God has established a symbol of subordination: the tithe. This low percentage is sufficient to eliminate most of those whose faith is not sufficient to identify them as reliable leaders. They do not obey; so, they are not reliable to lead. They refuse to

4. Gary North, *Cooperation and Dominion: An Economic Commentary on Romans*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003), ch. 8.

adhere to the terms of the church covenant; so, they should not be allowed to impose ecclesiastical sanctions, which includes voting in church. He who does not acknowledge the legitimacy of covenantal sanctions above him should not be allowed to impose covenantal sanctions on those below him. We understand this hierarchical principle in family government and civil government. Many Christians do not understand it in church government.

The problem is that too many pastors are not convinced that God has mandated a tithe for today's Christians. They do not preach covenantal tithing. Congregations do not use the tithe to differentiate voting members from non-voting communicant members. The result is a weakening of church authority and a reduction of church income. Pastors are reduced to begging their congregations to fund the work of Christ's kingdom. This fosters a mental image of Jesus as a beggar. He is not a beggar. He is the High Priest who deserves the tithe.

Conclusion

The New Covenant tithe is a priestly tithe. The lower priest pays to the higher priest, as was the case under the Melchizedek priesthood. The debt is owed to God in response to His grace shown to His covenantally faithful people. They have become priests by adoption into God's holy family. They are members of the Melchizedek priesthood, not the Levitical. With this honor comes an obligation to tithe.

The tithe did not exist before Melchizedek. As the high priest in his family, Abram paid his tithe to this high priest. He was operating in Melchizedek's territory. He owed him a token payment as a way to demonstrate priestly subordination. So do household priests in the New Covenant. They pay to the High Priest, Jesus Christ, by way of His agency of priestly collection: the local congregation. It possesses covenantal authority as the protector of the sacraments.

11

Looking Out for Number One

Now therefore thus saith the LORD of hosts; Consider your ways. Ye have sown much, and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes. Thus saith the LORD of hosts; Consider your ways. Go up to the mountain, and bring wood, and build the house; and I will take pleasure in it, and I will be glorified, saith the LORD. Ye looked for much, and, lo, it came to little; and when ye brought it home, I did blow upon it. Why? saith the LORD of hosts. Because of mine house that is waste, and ye run every man unto his own house. (Haggai 1:5–9)

This passage is not strictly devoted to a consideration of the tithe. It is devoted to a consideration of the proper flow of funds within a covenant-keeping society.

Haggai came before Israel in the years after the return to Israel by a relatively small group of Israelites, who had resided in Babylon. The generally accepted date for the return is 539 B.C. Construction on a new temple began in 535. This work ended within a year. Construction did not begin again until 521. It was completed in 516. Toward the end of the interim period, Haggai challenged the Israelites to complete the temple.

Grace and Wealth

Wealth begins with God's grace. He created the universe before He created man. From the beginning, man was the heir of vast supplies of capital and potential capital, including a mind so powerful that Adam named the animals of the garden in less than a day (Genesis 2:20). So, the flow of wealth is downward: from God to man. The flow of wealth does not end here. Every adult covenant-keeper is morally and judicially required by God to respond in faith by returning a small portion of his net income to a specified earthly representative of God: the institutional church. When His people obey Him on this matter, and God thereby perceives covenantal subordination on the part of His people, He increases the flow of wealth downward. He does this in order to increase covenant-keeping men's faith in His covenant, which is a system of positive feedback. God's grace in the form of wealth increases faith; faith produces greater obedience, and greater obedience leads to even greater wealth. This is a benign circle.

But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day. (Deuteronomy 8:18).

There is also negative feedback. Wealth apart from God's grace of empowering people to obey His law produces forgetfulness regarding God. Forgetfulness produces a tight-fisted attitude regarding the tithe. A failure to pay the tithe produces economic losses. Covenantal rebellion involves faith in one's economic autonomy. "And thou say in thine heart, My power and the might of mine hand hath gotten me this wealth" (Deuteronomy 8:17). Or, put differently, "Let us build us a city and a tower, whose top may reach unto heaven; and let us make us a name, lest we be scattered abroad upon the

face of the whole earth" (Genesis 11:4). Result: "So the LORD scattered them abroad from thence upon the face of all the earth: and they left off to build the city" (Genesis 11:8). This is negative feedback.

The prophet Haggai reminded his listeners of the nature of this system of covenantal cause and effect. The nation was in the negative feedback phase. The prophet used a series of images to make his point:

Now therefore thus saith the LORD of hosts; Consider your ways. Ye have sown much, and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes. (Haggai 1:5–6)

For residents of an urban society, as most modern readers are, the image of a bag with holes in it is memorable. The hopelessness conveyed by that image is inescapable. A person works hard. He is paid for his labor. He puts his money in a bag with holes. His wealth dribbles away. There is no way to get ahead in life. The harder you work, the behinder you get.

There was a solution to Israel's problem, Haggai said. Start looking out for Number One. Number One is not you, Haggai warned. It is God. You have built houses for yourselves; you have not built a house for God. In modern terminology, the people of Israel were short-changing God. They owed Him a house. They paid back the leftovers of their prosperity. They were cheating God. But by doing this, they were cheating themselves. They had moved out of the positive feedback side of God's covenantal administration. They had moved into the negative feedback side.

Covenantal Sanctions

God's covenant has a system of sanctions. This is point four of the biblical covenant model.¹ When covenant-keepers are faithful to God, they reap blessings in history. These blessings are so great that covenant-breakers will be impressed. God's system of covenantal cause and effect is therefore a tool of evangelism.

Behold, I have taught you statutes and judgments, even as the LORD my God commanded me, that ye should do so in the land whither ye go to possess it. Keep therefore and do them; for this is your wisdom and your understanding in the sight of the nations, which shall hear all these statutes, and say, Surely this great nation is a wise and understanding people. For what nation is there so great, who hath God so nigh unto them, as the LORD our God is in all things that we call upon him for? And what nation is there so great, that hath statutes and judgments so righteous as all this law, which I set before you this day? (Deuteronomy 4:5–8)²

The Israelites of Haggai's day had returned from decades of captivity. They had been on the receiving end of God's negative sanctions, and yet they still had not learned their lesson. They still did not believe in the positive feedback aspect of God's covenant. They still believed that they could prosper while God's house lay in ruins.

As a prophet, Haggai did what pre-exilic prophets had done. He came before them and reminded them of God's na-

1. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 4.

2. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003), ch. 8.

tional covenant. He did so by focusing on their obvious economic condition. They were poor. They were getting nowhere fast. Their bags had holes in them. There was a reason for this: a refusal to return wealth to God by means of a token (representative) payment. There was also a solution. "Go up to the mountain, and bring wood, and build the house; and I will take pleasure in it, and I will be glorified, saith the LORD." Start looking out for Number One.

Modern covenant-breaking man does not believe that a sovereign God rules over society. He does not believe the message of Leviticus 26, Deuteronomy 28, and Isaiah 45—passages on positive and negative corporate sanctions. He believes that man in conjunction with nature together provide the way to wealth. God is out of the picture.

With respect to a system of covenantal cause and effect, Christians today are divided. They believe that God is on their side, but they do not believe that the system of law and sanctions that governed historical change in Mosaic Israel still operates today. Thus, they have no faith in this promise: "But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day" (Deuteronomy 8:18). This leaves them intellectually defenseless against the many other forms of covenantal causation offered by God-denying covenant-breakers.

Conclusion

Christians today rarely believe in tithing as a way to wealth. They do not believe that their bags have holes in them. They are wrong. I have written this book in an attempt to change their minds.

12

Covenantal Cause and Effect

Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again. (Luke 6:38)

Jesus made it plain here that there is a system of moral cause and effect. This system of causation applies to an individual's psychological state, but it also applies to the visible, external realm of his existence. The governing principle of this realm is this: "For with the same measure that ye mete withal it shall be measured to you again." Paul relied on this insight in his appeal for charitable funds from the church at Corinth. "But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully" (II Corinthians 9:6).

This was not a new doctrine in Israel. It was basic to the covenantal structure of the Mosaic Covenant. Men reap what they sow. Prophets had come before the nation and issued a warning.

Sow to yourselves in righteousness, reap in mercy; break up your fallow ground: for it is time to seek the LORD, till he come and rain righteousness upon you. Ye have plowed wickedness, ye have reaped iniquity; ye have eaten the fruit of lies: because thou didst trust in thy way, in the multitude of thy mighty men. (Hosea 10:12-13)

Thou shalt eat, but not be satisfied; and thy casting down shall be in the midst of thee; and thou shalt take hold, but shalt not deliver; and that which thou deliverest will I give up to the sword. Thou shalt sow, but thou shalt not reap; thou shalt tread the olives, but thou shalt not anoint thee with oil; and sweet wine, but shalt not drink wine. (Micah 6:14–15)

The people of Israel did not believe these prophets. The result was captivity: to Assyria and Babylon. After a relative handful of Israelites returned from Babylon to the land of Israel, they never again experienced national independence. They were ruled by foreigners as a part of a series of empires: Medo-Persia's, Alexander's Hellenic empire, and Rome's.

The question is: Do you side with the prophets or their listeners?

Covenantal Wealth

We live in a world of cause and effect. Part of this system is what we call mechanical. The law of gravity is representative of this kind of causation. Scientists speak of this system as natural. Philosophers speak of it as impersonal. It is neither. It is creational. God created the world, sustains the world providentially, and will judge the world finally.

There is another system of causation. This is social. It has to do with the way societies operate for good or evil. The Bible has things to say about this. Leviticus 26 and Deuteronomy 28 are the major passages in Scripture that deal with social causation. There are numerous psalms that address this issue. But the heart of the matter is stated succinctly in two verses in Deuteronomy 8.

And thou say in thine heart, My power and the might of mine hand hath gotten me this wealth. But

thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day. (Deuteronomy 8:17–18)

Deuteronomy 8:18 is clear: “But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day.” This verse is one of the most important verses in the Bible regarding wealth. *Covenantally speaking, this is the Bible’s most important verse on the nature and purpose of wealth.* It states that wealth is a means of God’s establishment of His covenant.

The covenant is established by grace. God brings covenant-breakers under His covenant through adoption. Israel’s adoption by God is the biblical model (Ezekiel 16:6–13). Adoption takes place by God’s declarative judicial act: God announces His lawful claim on His children. God told Moses:

And thou shalt say unto Pharaoh, Thus saith the LORD, Israel is my son, even my firstborn: And I say unto thee, Let my son go, that he may serve me: and if thou refuse to let him go, behold, I will slay thy son, even thy firstborn. (Exodus 4:22–23)

God’s claim superseded Pharaoh’s false claim of ownership. God’s deliverance of Israel out of Egypt’s bondage was His visible manifestation of His superior claim of jurisdiction. Liberty under God was the alternative to servitude under Pharaoh.

God delivered Israel progressively out of bondage: out of Egypt, through the wilderness, and into Canaan. So, the judicial reality of Israel’s definitive liberation by God was established visibly through Israel’s miraculous deliverance from the burdens of Adam’s curse:

And unto Adam he said, Because thou hast hearkened unto the voice of thy wife, and hast eaten of the tree, of which I commanded thee, saying, Thou shalt not eat of it: cursed is the ground for thy sake; in sorrow shalt thou eat of it all the days of thy life; thorns also and thistles shall it bring forth to thee; and thou shalt eat the herb of the field; in the sweat of thy face shalt thou eat bread, till thou return unto the ground; for out of it wast thou taken: for dust thou art, and unto dust shalt thou return. (Genesis 3:17–19)¹

Israel survived in the wilderness through a series of miracles: the overcoming of scarcity (manna and water), the overcoming of entropy's curse (wear and tear).² This deliverance is summarized in Deuteronomy 8.

Why the need for progressive deliverance? Why not instant liberation? Moses gave them the answer: their need for humility. God had humbled them in order to prove them (Deuteronomy 8:2, 16). They had not been morally fit to inherit Canaan immediately after their deliverance from Egypt. The exodus generation was still a nation of slaves. They had the slave's mentality. They could not forget the onions of Egypt (Numbers 11:5). They remembered onions and forgot God. This element of covenantal forgetfulness would remain Israel's great temptation until their return from the exile. They kept forgetting that God was the source of their blessings. They kept returning to idolatry. Their power to get wealth in the Promised Land was analogous to their experience of miracles in the wilderness. The wilderness miracles were designed to strengthen their faith in a God who deliv-

1. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 10.

2. Gary North, *Is the World Running Down? Crisis in the Christian Worldview* (Tyler, Texas: Institute for Christian Economics, 1988).

ers His people in history and who fulfills His promises to His people in history. The problem was this: the continuity of these miracles became a part of Israel's predictable environment. Israel began to take them for granted. Moses twice repeated the fact that God had humbled them in the wilderness (Deuteronomy 8:2, 16). Moses wanted them to understand that the threat of being humbled is always present with the promise of covenantal blessings in history. The wilderness miracles had been designed by God to remind Israel that God was their deliverer.

Moses then extended this principle: wealth was to remind them that God is their deliverer. God delivers men visibly through covenantal blessings. These blessings can be measured: "And when thy herds and thy flocks multiply, and thy silver and thy gold is multiplied, and all that thou hast is multiplied. . ." (Deuteronomy 8:13). What is visible to all testifies to the existence of a covenantal realm of bondage and deliverance that is invisible.

This is a manifestation of the covenantal principle of representation (point two): *the visible testifies to the existence of the invisible*. "For the invisible things of him from the creation of the world are clearly seen, being understood by the things that are made, even his eternal power and Godhead" (Rom. 1:20a). Jesus' miracles of healing were examples of this principle of representation. They authenticated His messianic office under God (Matthew 9:2-7). The visible blessings of God in history are to remind men of the blessings of God in eternity. The visible curses of God in history are to remind men of the curses of God in eternity. But in Old Covenant Israel, there were no clear distinctions between eternal negative sanctions and eternal positive sanctions. Not until the last section of the Book of Daniel was the doctrine of the bodily resurrection clearly enunciated (Daniel 12:2-3). The grave seemed to cover all men equally.

The distinction between paradise and hell is a New Testament doctrine. So, the focus of Old Covenant's covenantal sanctions was historical.

Economic Growth

Moses enunciated here for the first time in recorded history the doctrine of permanent economic growth. In all other ancient societies, history was seen as cyclical. Men viewed history much as they viewed nature. The fruitfulness of spring and summer would inevitably be overcome in the fall and winter. The idea of linear history—temporal beginning and end—was not believed, because the covenant-breaking world rejected the cosmic judicial basis of linear history: creation, Fall, redemption, and temporal consummation.³ The twin idols of nature and history⁴ were cyclical in covenant-breaking religion. Only the new idol of autonomous philosophy offered some possibility of linear development: the growth of knowledge. But this came late in ancient man's history. Philosophy appeared in Greece at about the time that Israel was sent into exile and ceased worshipping the carved idols of Canaan.

In Israel, the doctrine of compound economic growth (Deuteronomy 8) preceded the doctrine of the bodily resurrection by nine centuries (Daniel 12:2). Moses taught Israel that compound economic growth is possible through covenantal faithfulness. If Israel remembered God as the source of their wealth—an act of covenantal subordination—and continued to obey His law as a nation, then God would shower the nation with even more wealth. *This wealth was*

3. Stanley Jaki, *Science and Creation: From eternal cycles to an oscillating universe* (Edinburgh: Scottish Academic Press, 1974), chaps. 1–6.

4. Herbert Schlossberg, *Idols for Destruction: Christian Faith and Its Confrontation with American Society* (Westchester, Illinois: Crossway, [1983] 1993), p. 11.

designed to confirm the covenant. God's covenantal blessings and cursings had been visible in the wilderness, Moses reminded them. The curses were designed to humble them, he said. Then what of the prophesied blessings?

Moses was equally clear: they were designed to confirm the covenant. God would continue to deal with Israel covenantally, which meant that they could expect visible blessings and visible cursings in terms of their own ethical response to these blessings. Do not forget who provides these blessings when blessings multiply, Moses warned. These external blessings would not be covenantally neutral. They would be signs of the continuing covenantal bond between God and Israel. *Economic growth was an aspect of the Mosaic Covenant. There is no biblical indication that this has changed in the New Covenant.*

The existence of God's covenant should be recognized in the compounding of wealth. If visible blessings confirm the covenant over time—a progressive fulfillment—then economic growth is in principle as open-ended as the covenant. *The covenant is perpetual; so is the possibility of long-term economic growth.* Moses told them that economic growth would not automatically cease because nature is cyclical. History is not cyclical. Economic growth can compound through the seasons because the covenant transcends the seasons. Sanctification is progressive. The blessings of God are supposed to compound because the visible confirmation of God's covenant in history is designed to reconfirm the terms of the covenant to each succeeding generation. Each generation is to experience positive feedback: blessings, remembering, obedience, blessings. This process of economic growth is what makes possible an ever-increasing inheritance. God's gracious kingdom grant is progressively appropriated by the heirs through the progressive confirmation of the covenant. The goal is the conquest of the whole earth through conversion and confirmation:

And Jesus came and spake unto them, saying, All power is given unto me in heaven and in earth. Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you alway, even unto the end of the world. Amen.” (Matthew 28:18–20)⁵

Progress and Inheritance

The ideal of economic growth parallels the idea of historical progress. Moses made it clear that the covenantal faithfulness of Israel was not a static ideal. History is progressive because corporate sanctification is progressive. It is not simply that history is linear; it is also progressive. This section of Deuteronomy is important because it sets forth the ideal of progress. God had delivered Israel from bondage. He had led them through the wilderness. Now, in fulfillment of His promise to Abraham, He was about to lead them into the Promised Land. In the Promised Land, they could legitimately expect the multiplication of both their numbers and their wealth. (“And when thy herds and thy flocks multiply, and thy silver and thy gold is multiplied, and all that thou hast is multiplied . . .”) This multiplication process is basic to the fulfillment of the dominion covenant given to Adam and Noah. But this process is at bottom covenantal, not autonomous. It is an aspect of God’s positive historical sanctions in response to corporate covenantal faithfulness.

To sustain corporate progress, two ideas must be widespread in a culture: the idea of linear history and the idea of progressive corporate sanctification. When the idea of linear

5. Kenneth L. Gentry, Jr., *The Greatness of the Great Commission: The Christian Enterprise in a Fallen World* (Tyler, Texas: Institute for Christian Economics, 1990).

history is absent, men do not sustain hope in the future of corporate progress, for progress must inevitably be swallowed up in the retrogressive phase of the next historical cycle. The Great Cyclical Reversal will overcome the hopes and dreams of all men. It will cut short every program of social improvement. The discontinuity of reversal will always overcome the continuity of progress.⁶ In short, if history is not linear, the visible inheritance will eventually be destroyed. The visible distinctions between covenant-breaking societies and covenant-keeping societies will disappear or be made operationally irrelevant by the magnitude of the Great Cyclical Reversal. Such an outlook requires the following re-writing of the second commandment:

Thou shalt not bow down thyself to them, nor serve them: for I the LORD thy God am a jealous God, visiting the iniquity of the fathers upon the children unto the third and fourth generation of them that hate me, *and doing the same unto them that love me*, and keep my commandments.

When the idea of progressive corporate sanctification is absent, men do not sustain hope in either the supposed mechanism or the supposed organicism of progress. Progress is, at best, limited to an elite core of individuals: a matter of inner discipline, secret knowledge, capital accumulation (e.g., money-lending), or mystical retreat from history. When a society loses faith in corporate progress, its citizens lose a major incentive to forego consumption in the present for the sake of greater future income. Men become more present-oriented than people in societies that retain faith in corporate progress. They apply a higher rate of discount (interest) to future income. The rate of economic growth slows as the rate of saving drops. If

6. Gary North, *Millennialism and Social Theory* (Tyler, Texas: Institute for Christian Economics, 1990), chaps. 4, 7, 8.

there is no possibility of sustained covenantal progress based on a distinction between the earthly fate of the wicked vs. the earthly fate of the righteous, then the present consumption of capital is the obvious policy. Solomon summarized this view:

There is a vanity which is done upon the earth; that there be just men, unto whom it happeneth according to the work of the wicked; again, there be wicked men, to whom it happeneth according to the work of the righteous: I said that this also is vanity. Then I commended mirth, because a man hath no better thing under the sun, than to eat, and to drink, and to be merry: for that shall abide with him of his labour the days of his life, which God giveth him under the sun. (Ecclesiastes. 8:14–15).⁷

In short, if there is no visible corporate sanctification, then the visible corporate inheritance will dissipate.

Conclusion

Corporate covenantal obedience to God's Bible-revealed laws brings economic prosperity and success in general.⁸ Disobedience brings failure. This does not mean that individuals always gain success or failure. David warned against believing this in Psalm 73.⁹ But, in general, societies and organizations that conduct themselves in terms of God's laws are successful.

Christians in the pews want to believe this. They want their children to believe this. But they are told by pastors, who were

7. Gary North, *Autonomy and Stagnation: An Economic Commentary on Ecclesiastes* (forthcoming), ch. 31.

8. Gary North, *The Five Pillars of Biblical Success* (Powder Springs, Georgia: American Vision, 2008).

9. Gary North, *Confidence and Dominion: An Economic Commentary on Psalms* (forthcoming), ch. 17.

told by seminary professors, that no such system of covenantal cause and effect operates in the New Testament era.

If this is true, then Christians must pick and choose from the various covenants offered by non-Christians. *Covenant* is a inescapable concept. It is never a question of covenant vs. no covenant. It is always a question of whose covenant. Who is sovereign? Whose hierarchy exercises legitimate authority? Whose law-order is morally valid and therefore judicially enforceable? What sanctions are appropriate to enforce this law-order? Who will inherit?

Christians should commit themselves to God's original covenant with man, the dominion covenant.

And God said, Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creepeth upon the earth. So God created man in his own image, in the image of God created he him; male and female created he them. And God blessed them, and God said unto them, Be fruitful, and multiply, and replenish the earth, and subdue it: and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth. (Genesis 1:26–28)¹⁰

They should then commit to the structure of man's four oath-bound covenants in history: individual, church, family, and state. The church covenant mandates the tithe.

10. Gary North, *The Dominion Covenant: Genesis*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1987), ch. 3.

Conclusion

And he said unto them, Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's. (Luke 20:25)

But ye are a chosen generation, a royal priesthood, an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light. (1 Peter 2:9)

Wherefore, holy brethren, partakers of the heavenly calling, consider the Apostle and High Priest of our profession, Christ Jesus; who was faithful to him that appointed him, as also Moses was faithful in all his house. For this man was counted worthy of more glory than Moses, inasmuch as he who hath builded the house hath more honour than the house. For every house is builded by some man; but he that built all things is God. And Moses verily was faithful in all his house, as a servant, for a testimony of those things which were to be spoken after; but Christ as a son over his own house; whose house are we, if we hold fast the confidence and the rejoicing of the hope firm unto the end. (Hebrews 3:1–6)

The tithe is the most theocentric of all of the economic laws in the Bible. It places God at the center of creation, i.e., the sovereign agent over creation. From the days of Abram to today, this tithe has been mandatory. The first mention of the tithe appears in Genesis 14, after Abram had returned from his victorious battle over Chedorlaomer. This took place before God established His covenant with Abram. This was a

pre-circumcision practice.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. (Genesis 14:18–20)

Only after Abram paid his tithe to a priest did God establish His covenant with him (Gen. 15).

Melchizedek's announcement was theocentric: ". . . the most high God, possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand." To pay a tithe to God's priest was therefore Abram's legal obligation. This was his acknowledgment that God is who Melchizedek said He is. Abram affirmed Melchizedek's confession of faith by paying his tithe to Melchizedek. Abram subordinated himself to God confessionally by subordinating himself economically to the priest who represented God. He confessed a believable confession by affirming the truth of Melchizedek's representative, mediatorial confession in Abram's and God's name. His public economic subordination to God's priest validated his personal confession. He put his money where his mouth was.¹ Only after he did this did God establish His covenant with him (Genesis 15, 17). In short, the historical basis of the Abrahamic covenant was Abram's prior confession through economic subordination to God's ordained priest. The meaning of Abram's payment should be clear: confessing man's tithe is owed to the church. Because of its confusion on this matter, the church of Jesus Christ has taken what amounts to a vow of poverty, thereby becoming a mendicant order: begging for Jesus.

1. Chapter 3.

Jesus is the High Priest of the New Covenant. He resides in heaven. His authority is universal, extending across every geographical border. As the high priest who ordains the sacraments, He collects His tithe from all those who are subordinate priests. Members of His church are the royal priesthood.

From the time of the meeting between Abram and Melchizedek (Genesis 14), the tithe has been connected covenantally to the sacrament of the Lord's Supper. In this sense, it is sacred, for the sacrament is sacred. Over a century ago, Henry Lansdell wrote a detailed study of the tithe, *The Sacred Tenth*. That title is an accurate description of the covenantal tithe, even though the author did not present an analysis of the tithe's connection to sacramental meals. The judicial and theological foundation of the covenantal tithe is Jesus' supreme priestly authority as the covenantal heir of Melchizedek. To undermine the doctrine of the covenantal tithe, you must first undermine the authority of Melchizedek.

An Attack on Melchizedek

In his 278-page attack on the legitimacy of the New Testament tithe, Russell Earl Kelly cites a pair of theologians on the authority of the Mosaic law in the New Covenant era. I want you to read the quotation. Read it very carefully. See if you believe it. See if you would be willing to use it on judgment day, as Kelly is willing, to defend your refusal to pay the tithe as a legal obligation.

Then I am going to write one word. After you read that word, will you still be willing to defend this quotation?

The Old Testament is not our testament. The Old Testament represents an Old Covenant, which is one we are no longer obligated to keep. Therefore we can hardly begin by assuming that the Old Covenant should automatically be binding on us. We have to assume, in fact, that none of its stipulations

(laws) are binding on us unless they are renewed in the New Covenant, that is, unless an Old Testament law is somehow restated or reinforced in the New Testament, it is no longer directly binding on God's people (cf. Rom. 6:14–15).²

I have warned you that there is a problem here. One word will expose the problem. But, before you know what this word is, are you ready to commit? Are you ready to say these words in all confidence? "I believe this statement with all my heart. If Jesus Christ on judgment day asks me to defend my refusal to tithe, I am ready to cite this passage in my defense."

Are you?

Unlike the two theologians who wrote these words, and unlike Dr. Kelly, you are about to have a one-word lesson in Bible interpretation. This is not the word that creates the problem. This theological discipline is called "hermeneutics." I wish it weren't. First, hardly anyone knows what the word means. Second, it is derived from classical Greece. In Greek mythology, the god Hermes was the god of communication. His image is still used to promote the American florist industry's offer of home delivery of flowers. But theologians are stuck with the word, so I use it.

One more time: Is this your view?

We have to assume, in fact, that none of its stipulations (laws) are binding on us unless they are renewed in the New Covenant, that is, unless an Old Testament law is somehow restated or rein-

2. Gordon Fee and Douglas Stuart, *How to Read the Bible for All It's Worth* (Grand Rapids, Michigan: Zondervan, 1980), p. 137, cited in Russell Earl Kelly, Ph.D., *Should the Church Teach Tithing: A Theologian's Conclusions About a Taboo Doctrine?* (New York: Writers Club Press, an imprint of iUniverse, 2007), p. 133.

forced in the New Testament, it is no longer directly binding on God's people.

This interpretation assumes that God's Old Testament revelation of ethical standards is guilty until proven innocent, rather than the other way around.

I have said that one word calls this interpretation—this entire hermeneutic—into question. Here is the word: *bestiality*.

There was a Mosaic law governing the practice of sexual bonding with animals. It was very clear.

Neither shalt thou lie with any beast to defile thyself therewith: neither shall any woman stand before a beast to lie down thereto: it is confusion.
(Leviticus 18:23)

Do I need to describe what this practice involves? I trust not.

There is no reference to bestiality in the New Testament. Theft is condemned. Adultery is condemned. But there is not one word about bestiality. Got that? *Not one word*. So, if your hermeneutic is "guilty until proven innocent" with regard to Mosaic laws, there can be no Bible-based legal opposition to bestiality, at least when practiced by unmarried people, i.e., when it is not "adultery with animals."

Anyone who announces as his principle of biblical interpretation the position argued by theologians Fee, Stuart, and Kelly has some explaining to do. Our trio of theologians forgot about bestiality. Yes, forgot. If they had remembered, at least the first two would have devoted considerable space to explaining their position in the light of the sinfulness of the practice and the silence of the New Testament. A lot of theologians forget this word.³ This is

3. I have pointed this out before: Gary North, *Westminster's Confession: The Abandonment of Van Til's Legacy* (Tyler, Texas: Institute for

because they do not carefully study the laws of the Old Testament. It is easy to forget what you neither respect nor regard as relevant.

Bestiality is socially relevant. If Christian civilization were ever to disappear, people would find out just how relevant it is. This is why God warned against it. But modern Christians think they are wiser than God. They do not put it this way, but this is the implication of their hermeneutic, so clearly and confidently stated by theologians Fee, Stuart, and Kelly.

Dr. Kelly openly accuses anyone who preaches that tithing is required by God of being not merely heretical but clearly under God's curse. To understand why this is his position, consider the fact that Paul wrote that anyone who preaches another gospel is under God's curse.

I marvel that ye are so soon removed from him that called you into the grace of Christ unto another gospel: which is not another; but there be some that trouble you, and would pervert the gospel of Christ. But though we, or an angel from heaven, preach any other gospel unto you than that which we have preached unto you, let him be accursed. (Galatians 1:6–8)

This curse—*anathema*—implies eternal damnation. Paul wrote: "If any man love not the LORD Jesus Christ, let him be Anathema Maranatha" (I Corinthians 16:22). Dr. Kelly insists that the issue of tithing is in this league of importance.

When a preacher stands in the pulpit and insists that Christians must pay ten percent of their gross income to the church, that preacher is not

grounded in Bible basics about the covenants, the law, national Israel, and the church. He is not “rightly dividing the word of truth” (2 Tim. 2:15). He is preaching “another gospel” and is “perverting the gospel” (Gal. 1:6–7).⁴

There can be no more serious accusation against a preacher.

My book is my attempt to show that preachers who deny the continuing covenantal obligation of the tithe are making a theological mistake. I do not believe that they are preaching another gospel. I do not believe that the doctrine of the tithe is in the same league with not loving Christ. So, I disagree with Dr. Kelly on this matter. I also disagree with his attempt to establish a biblical case against the tithe.

Our debate is neither here nor there in the grand scheme of things. Not many people will read either of our books. But I do want to make it clear that I think he is wrong exegetically and theologically. His is the most blatant attempt I have ever read to escape the covenantal obligation of the tithe.

The fact that he begins his book with a chapter on how Melchizedek was probably a pagan Canaanitic priest who had never heard of the God Jehovah indicates just how far he is willing to go in denouncing the tithe. Melchizedek, he writes, was in all likelihood “a self-appointed and self-named pagan priest-king similar to hundreds of other found in his vicinity around 2000 B.C.”⁵ But didn’t he worship God? This is what Moses says.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God [*El Elyon*]. And he blessed him, and said, Blessed be Abram of the most high God,

4. *Ibid.*, p 140.

5. *Ibid.*, p. 17.

possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.
(Genesis 14:18–20)

Didn't Abram also worship this same God? "And Abram said to the king of Sodom, I have lift up mine hand unto the LORD, the most high God, the possessor of heaven and earth" (Genesis 14:22). No, indeed—not according to Dr. Kelly. Because "**Melchizedek worshiped the Canaanite gods, Zedek and Salem, then, logically El Elyon must also have been a Canaanite god!**"⁶ But what about the epistle to the Hebrews? "For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him" (Hebrews 7:1). Did the author not insist that this God was Abraham's God? Did he not speak of Abraham's tithe going to that God by way of Melchizedek? "To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace" (7:2). Of course he did. But this does not impress Dr. Kelly. Abram was merely paying a tenth of the spoils of war to a local Canaanitic king. "As a victorious king with Abraham as his 'general,' Melchizedek had first choice of the top of the heap of spoils, the first ten percent of the spoil."⁷

Then what of the argument of the epistle that the fundamental issue was the priesthood—Melchizedek's and Levi's? Dr. Kelly is a little vague here. "We MUST realise the *difference* between the 'historical' Melchizedek of Genesis 14, and the 'typical' Melchizedek of Psalm 110 and Hebrews 7."⁸ If you are thinking, "but this makes no sense," you share my view. Then he explains:

6. *Ibid.*, p. 18. Bold face in the original.

7. *Ibid.*, p. 16.

8. *Ibid.*, pp. 151–52.

Negatively, Melchizedek only worshiped the Gentile concept of a god called “El Elyon, God Most High.” He did not know God as “Yahweh, the LORD,” the God of Abraham’s household.⁹

If you are thinking, “Wait, I understand that; it’s obviously wrong,” you share my view. Then he explains:

The key to Hebrews 7 is found in verses 13 and 14. NOTHING said from Hebrews 7:1–12 about Melchizedek referred to the “historical” person, but ALL referred to the “typical” or “prophetic” Jesus Christ!”¹⁰

If your response is, “This is just plain nuts,” you share my view.

Tithe and Priesthood

Chapter 3 of my book is on the Epistle to the Hebrews’ insistence that Christ’s office of High Priest is grounded in the priesthood of Melchizedek. I ground my view of the tithe on the superiority of the Melchizedekan priesthood to the Levitical. This is the argument of the author of Hebrews. In contrast, Dr. Kelly’s refutation of the tithe is grounded in Melchizedek’s office as a pagan priest who worshipped Canaanitic gods.

For those of you who agree with Dr. Kelly’s conclusion regarding the tithe, I ask you to consider carefully just how far down the road you are willing to travel with him, exegetically speaking. If you say at some point, “This far, but no farther,” you will need a hermeneutic to explain why you are no longer willing to travel with him. So, I ask you: “What is your hermeneutic?” Next, “Are you sure how it applies to the question of the tithe?”

9. *Ibid.*, p. 152.

10. *Ibid.*, p. 158.

The nation of Israel was a kingdom of priests. “And ye shall be unto me a kingdom of priests, and an holy nation. These are the words which thou shalt speak unto the children of Israel” (Exodus 19:6). The nation agreed to this by ratifying a covenantal oath.

And Moses came and called for the elders of the people, and laid before their faces all these words which the LORD commanded him. And all the people answered together, and said, All that the LORD hath spoken we will do. And Moses returned the words of the people unto the LORD. (Exodus 19:7–8)

Every covenant has boundaries. This one began with a geographical boundary.

And Moses said unto the LORD, The people cannot come up to mount Sinai: for thou chargedst us, saying, Set bounds about the mount, and sanctify it. And the LORD said unto him, Away, get thee down, and thou shalt come up, thou, and Aaron with thee: but let not the priests and the people break through to come up unto the LORD, lest he break forth upon them. So Moses went down unto the people, and spake unto them. (Exodus 19:23–25)

It also had ethical boundaries: God’s law. Moses spoke the law to them: the Ten Commandments (Exodus 20)¹¹ and the case-law applications of these ten laws (Exodus 21–23).¹²

11. Gary North, *The Sinai Strategy: Economics and the Ten Commandments*, 2nd ed. (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1986] 2006).

12. Gary North, *Tools of Dominion: The Case Laws of Exodus* (Tyler, Texas: Institute for Christian Economics, 1990).

These laws constituted the moral boundaries that separated Israel from all other nations, serving as tools of evangelism (Deuteronomy 4:4–8).¹³

The Protestant Reformation was grounded on the doctrine of the priesthood of all believers. So was the Mosaic Covenant. There was a hierarchy of offices within the Mosaic priesthood. One hierarchy was ecclesiastical, having to do with justice and animal sacrifice. The Levites were set apart. Within the tribe of Levi was a hierarchy of offices: Merari, Gershon, Kohath, and Aaron. There was also a hierarchy of civil rulers (Exodus 18).¹⁴ This hierarchy had to do with justice and the imposition of negative physical sanctions against convicted criminals. These civil rulers were ministers, just as they are today (Romans 13:1–7).¹⁵

Every covenantal institution has a hierarchy of offices, whether church, family, or state. The family lodges authority in the father, who rules over his wife. Jointly they rule over their children. The father and mother support the children when they are young. In their old age, they are supported by their children. This is a system of godly service. “But if any provide not for his own, and specially for those of his own house, he hath denied the faith, and is worse than an infidel” (I Timothy 5:8). The state is supported by compulsory taxation. Power flows downward. Money flows upward. Compulsion is involved. The church is supported by tithes and additional voluntary donations. The donations are voluntary. The tithes are not.

13. Gary North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1999] 2003), ch. 8.

14. Gary North, *Moses and Pharaoh: Dominion Religion vs. Power Religion* (Tyler, Texas: Institute for Christian Economics, 1985), ch. 19.

15. Gary North, *Cooperation and Dominion: An Economic Commentary on Romans*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003), ch. 11.

The difference between church and state regarding financing is that the church cannot lawfully excommunicate for non-payment. There is no text in the New Testament that authorizes a negative sanction against non-tithers. But the church can lawfully withhold offering a positive judicial sanction: the right to hold office. This is basic to every covenantal administration: *he who refuses to abide by the covenant's stipulations should not be authorized to impose them.* We understand that a civil magistrate can and should be required to take an oath to uphold the government or the national constitution. A politician who refuses to pay any taxes is unlikely to be elected. This is why voters demand that politicians post copies of their income tax returns. But modern Christians cannot imagine such a restriction limiting eligibility to church offices.

Membership in the church is voluntary. So is access to church offices. The church has no authority outside its membership, but it does possess authority over its membership. There is a hierarchy. *There is no escape from hierarchy in covenantal institutions.*¹⁶ The church possesses the authority to decide who is inside the church covenant and who is not. It has the right to police its ranks.

Moreover if thy brother shall trespass against thee, go and tell him his fault between thee and him alone: if he shall hear thee, thou hast gained thy brother. But if he will not hear thee, then take with thee one or two more, that in the mouth of two or three witnesses every word may be established. And if he shall neglect to hear them, tell it unto the church: but if he neglect to hear the church, let him be unto thee as an heathen man and a publican. Verily I say unto you, Whatsoever ye shall bind on earth shall be bound in heaven: and what-

16. Ray R. Sutton, *That You May Prosper: Dominion By Covenant*, 2nd ed. (Tyler, Texas: Institute for Christian Economics, 1992), ch. 2.

soever ye shall loose on earth shall be loosed in heaven. (Matthew 18:15–18)

Policing must be paid for. In civil government, this is obvious: taxes. In church government, it should be equally obvious: tithes.

As in the Mosaic Covenant, the senior priests do not pay a tithe on the tithes they receive. There is no one and no priestly institution to pay their tithes to. If an independent church pays its pastor a salary, he does not owe a tithe to the local church, from which his salary derives. That would be a mere bookkeeping device. The church would pay him enough extra for him to pay his tithe. In a Presbyterian church, where the pastor belongs to the presbytery, not the local church, a tithe is mandated. He owes it to the presbytery. The same would be true of a minister in any hierarchical denomination. A local congregation owes a tithe to the next level of jurisdictional authority, just as the Levites owed a tithe to the priests.

Predictable Sanctions

Because God has not delegated to the institutional church the right to exclude members for non-payment of tithes, God reserves the right to impose direct sanctions, positive and negative.

Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now here-

with, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts. (Malachi 3:7–12)

He can lawfully withhold His blessings from individuals who refuse to tithe and from churches that refuse to preach God's tithe.

Now therefore thus saith the LORD of hosts; Consider your ways. Ye have sown much, and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes. (Haggai 1:5–6)

God did this to Israel after the exile because the people built their houses but refused to build God's. God warned them that His house came first. This is because He comes first.

Go up to the mountain, and bring wood, and build the house; and I will take pleasure in it, and I will be glorified, saith the LORD. Ye looked for much, and, lo, it came to little; and when ye brought it home, I did blow upon it. Why? saith the LORD of hosts. Because of mine house that is waste, and ye run every man unto his own house. Therefore the heaven over you is stayed from dew, and the earth is stayed from her fruit. (Haggai 1:8–10)¹⁷

17. Chapter 11.

Modern covenant-breakers reject the idea of a world structured in terms of God's law and God's sanctions. God does not intervene in history to enforce His laws, they insist. Millions of Christians agree.

Then covenant-breakers escalate the attack on God. God does not structure the development of history in terms of His word, they say. Here, millions of Christians disagree. They insist that prophecy is reliable, that God's word will come to pass. But the covenant-breaker then asks this: "If God does not enforce His law in history by imposing predictable visible sanctions, then on what basis does He structure history?" History is about law and predictable sanctions. The great debates within every civilization and between civilizations are over whose laws and whose sanctions. Are God's actions ethically random? Covenant-breakers in David's day asked the same question and laughed.

The wicked, through the pride of his countenance, will not seek after God: God is not in all his thoughts. His ways are always grievous; thy judgments are far above out of his sight: as for all his enemies, he puffeth at them. He hath said in his heart, I shall not be moved: for I shall never be in adversity. His mouth is full of cursing and deceit and fraud: under his tongue is mischief and vanity. He sitteth in the lurking places of the villages: in the secret places doth he murder the innocent: his eyes are privily set against the poor. He lieth in wait secretly as a lion in his den: he lieth in wait to catch the poor: he doth catch the poor, when he draweth him into his net. He croucheth, and humbleth himself, that the poor may fall by his strong ones. He hath said in his heart, God hath forgotten: he hideth his face; he will never see it. (Psalm 10:4–11)

Modern Christians want it both ways. They want to believe in a God who does not intervene in history in terms of Bible-revealed law. If God did this, His people would be responsible for calling men to obey this law. They prefer to avoid this responsibility. On the other hand, if God does not intervene in history in terms of His law, covenant-breakers are correct. They can ignore God. They can get away with murder.

Conclusion

The modern church does not act as though it believes that it is the Body of Christ, who is the greater Melchizedek. It does not aspire to such authority. Yet the writer of the Epistle to the Hebrews affirmed that Jesus is the heir of Melchizedek, whose office is greater than any Levitical priest's (Hebrews 7:1–7). The very office of Jesus as High Priest comes from His inheritance of Melchizedek's office, who was superior to Abraham.

This argument places the church as the legitimate successor and heir of Mosaic Israel, for the church traces its covenantal claim on the inheritance to Melchizedek, who was superior to Abraham. Yet the modern church ignores all this, for it refuses to lay judicial claim to a tenth of the net increase of income of its members. By refusing to assert its rightful claim to the tithe, the church publicly denies its authority as heir of Melchizedek through Jesus Christ. It compromises its confession of Melchizedek's confession: "Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand." The modern church refuses to affirm this confession, with its declaration that God brings predictable sanctions in history. It therefore refuses to impose a negative sanction on those members who refuse to tithe to the church: the revocation of voting membership. Communicant

members who refuse to place themselves under ecclesiastical authority should not be entitled to impose ecclesiastical authority over other members. Or, in the familiar slogan, “He who pays the piper calls the tune.” Non-tithing members should not call the judicial tunes, including the election of those officers in charge of allocating church funds. But modern churches have ignored this principle.

Covenant-keepers owe their tithes to the local congregation in which they are members. This local church represents Christ in His priestly capacity. They do not owe their tithes to the state, which has no redemptive function. If they believe that their local congregation is not worthy of their tithes, they have a moral obligation to transfer their membership to another congregation. This is the only lawful way of withholding their tithe money from a congregation that they no longer trust.

A local congregation is not authorized to sell the sacraments that God requires of His nation of priests. This is why a local congregation does not possess the authority to compel payments of any kind from its members. When a congregation threatens the supreme negative sanction that it possesses—excommunication (cutting off from the Lord’s Supper)—for non-payment, it exceeds its authority. At the same time, it does not need to offer positive sanctions to non-tithing members, such as the right to exercise judicial authority.

By allowing non-tithing communicant members the right to vote, the congregation transfers the power to vote away from the ownership of the local congregation to potential hijackers over the objections of tithing members. Non-tithing members who are allowed to vote possess the judicial authority to steal the economic wealth represented by a debt-free building. Those members who do not bear the economic burden of church membership should not be in a position to transfer the assets of the church to their faction.

The judicial requirement of the tithe protects the church. Because modern pastors do not teach the principle of the covenantal tithe, they have exposed their congregations to the threat of economically irresponsible members who can seize control of the church through the vote. If churches rely on the consciences of their voting members to restrain them from acts of confiscation and sabotage, and these consciences alone determine whether they should pay their tithes, then churches have rested on a weak reed.

Theological liberals after 1890 steadily gained control over the assets of mainline Protestant denominations in the United States. They did so because they wanted other people's money to finance the liberal agenda. They were successful in most of the denominations.¹⁸ If these denominations had mandated tithing for every voting member, liberals would have been forced to fund their own agenda. They have never been able to do this. They knew this from the start. Now that theologically conservative members have been driven out or have died off, all of the mainline denominations are slowly going broke, and have been since about 1960. The liberals cannot fund their agenda with their own money.

18. On the Northern Presbyterian Church, see Gary North, *Crossed Fingers: How the Liberals Captured the Presbyterian Church* (Tyler, Texas: Institute for Christian Economics, 1996). <http://tinyurl.com/d9boky>

APPENDIX A

The Mosaic Law's Anti-Rural Bias

*Honour thy father and thy mother: that thy days may be long upon the land which the LORD thy God giveth thee.
(Exodus 20:12)*

And ye shall serve the LORD your God, and he shall bless thy bread, and thy water; and I will take sickness away from the midst of thee. There shall nothing cast their young, nor be barren, in thy land: the number of thy days I will fulfil. (Exodus 23:25–26)

As far as I know, I am the only Bible commentator who has made the connection between these two verses and population growth. National population growth comes from three factors: a reduction in the death rate per time period, an increase in the birth rate, and net immigration. The Mosaic law guaranteed two of these factors as positive sanctions for corporate obedience. It encouraged the third. Its legal order treated resident aliens as if they were Hebrews in most cases. “One law shall be to him that is homeborn, and unto the stranger that sojourneth among you” (Exodus 12:49).¹

If the population grew, the original plots of land per family would have shrunk to almost nothing. Income would not have supported large families. So, families would have moved

1. Gary North, *The Sinai Strategy: Economics and the Ten Commandments*, 2nd ed. (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., [1986] 2006), ch. 14.

to cities or out of the country. In the history of Israel, both took place.

Alien Leaseholders

I have said that resident aliens were to be treated fairly. There was more to it than this. They were actually subsidized by the Mosaic law.

It is clear from the text that the second and third tithes² were tithes on the produce of the land.

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. (Deuteronomy 14:22–23)

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

This raises the question of the leaseholder. It was legal for an owner to lease his land to another person for up to 49 years—until the jubilee (Leviticus 25:10). The question arises: Could this leaseholder have been a resident alien? The Bible

2. Chapter 6.

does not say explicitly. It answers in the affirmative by implication. It was legal to lease out the land to another person (Leviticus 25:25–28). It was also legal to sell oneself to a resident alien (Leviticus 25:47–54). What is said here of a resident alien is also true of an excommunicated Israelite.

Next, was a resident alien or an excommunicant required to pay any tithe of celebration? The text does not say. It would make the expositor's task much easier if it did.

A tithe of celebration was a tithe on the land's produce, year by year. Did the alien or excommunicant have to attend these festivals and spend his tithe? That is, did the state have the right to compel anyone to attend a festival? Clearly, the Levites did not possess ecclesiastical authority when dealing with an alien or an excommunicant. I can see nothing in the Mosaic law to indicate that the state possessed such authority.

Did either the state or the church lawfully enforce these tithes? If it was only the church, then the church's threat of excommunication and, as a result, loss of citizenship held no terrors for an uncircumcised resident alien. He was not a citizen. Then what was the meaningful sanction against him if he refused to pay this tithe? Nothing.

Could the state have forced a nonparticipating resident alien to leave the leased land? If so, was he entitled to a refund from the Israelite land owner whom he had paid? That would have placed a heavy burden on the land owner, who had put his money to other uses. Removal from the land was a heavy economic burden on a family that refused to attend a festival. It would have amounted to confiscation of property on a huge scale. On whose behalf? To what victim had the alien owed the tithe? To God by way of Himself, mainly. It does not seem biblical to argue that the state had any jurisdiction over the resident alien in this matter.

My conclusion is that no covenantal agency possessed the authority to enforce attendance or support by a resident alien or an excommunicant. This conclusion, however, leads to an

unexpected implication. If it was lawful for a resident alien or an excommunicant to avoid paying all tithes of celebration, he could operate with a much lower overhead than a covenant-keeping Israelite could. He could spend the money locally or else reinvest it. He would have been able to purchase capital by avoiding the celebrations. Over time, this would have given him a major advantage, as his extra returns compounded. The non-participating resident alien would have had an advantage over Israelites in bidding for control over the land.

This would have tended to transfer stewardship over land to those who were not heirs of the conquest. They could have leased the land from Israelites and invested the difference. Other things being equal, they would eventually have displaced the Israelites from agriculture. The Israelite land owners would have done well by leasing their land to aliens and excommunicants, so they would not have remained on the land.

Therefore, if a celebration tithe law was not enforced by the state, celebration tithes would have tended to push (lure) tithe-paying Israelites off their land and into the cities, leaving non-tithing resident aliens and excommunicated Israelites in control of the land. Such people did take control of the land during Israel's exile, but this was understood a curse on Israel. Did the Mosaic law subsidize a result which was similar to the result of the captivity? Was land stewardship distributed in favor of covenant-breakers? This, surely, is an unexpected application of the Mosaic law.

Under such an interpretation, the laws governing the tithes of celebration were inherently temporary. These were tithes on agriculture only. Urban Israelites escaped them, and so could resident aliens who leased rural land for farming. Who, then, would pay them? They were strange laws, indeed!

Legal Discrimination?

An alternative to this interpretation is to deny that the resident alien or excommunicant had the right to lease land in Mosaic Israel, precisely because he could not be effectively pressured ecclesiastically to celebrate in Jerusalem. If any such prohibition on land ownership had been enforced, there would have been costs imposed on Israel's economy. Owners would have received lower bids for leasing their land, since aliens and excommunicated Israelites would not have been allowed to bid. The land would not have been used by the most efficient producers. Of course, the tithes of celebration were not imposed for short-term efficiency's sake.

The problem here is that a covenant-keeping resident alien would have been discriminated against by such a prohibition. Why shouldn't he have been allowed to act as a steward of the land? On what legal grounds could he have been excluded? Wasn't one law in Israel to govern all men (Ex. 12:49)? What was the covenantal basis of such an exception? Where was the justice of such an exclusion? The fact that some resident aliens might not pay the tithes of celebration was not much of a reason to exclude aliens from leasing agricultural land.

Who Enforced the Third-Year Tithe?

The third tithe confuses things even more. Others besides Levites were to be invited in. Did the land owner owe them a place at his table, on threat of civil sanctions? Was the civil government the enforcing agent? If it was, then we have here an example of the welfare state in action. Unlike the Levites, these guests had no legal claim based on the original inheritance. If the state lawfully forced a recalcitrant land owner to invite them in, then they were not guests. They were welfare state clients. They were beneficiaries of state coercion. Did God mandate such a system in His law?

Then there is the question of who was required to pay. Was it every local Israelite or just local land users? On what legal basis would landless people in a town have owed the guests anything? Not by a distinction between original landed inheritance and the absence thereof. Urban land had not been part of the original inheritance that was excluded from the Levites. Levites lived in towns and could buy property. Were landless urban dwellers required to subsidize other landless urbanites, who had no civil claim on the output of non-rural property? Was this an incipient form of state-funded “bread and circuses” in the Mosaic law?

Well, which is it? How was this law enforced? Here are the four choices. First, the state compelled land owners and leaseholders to attend religious festivals on threat of losing their land or some other civil sanction. Second, the state compelled land owners and lease holders to provide free meals for an indeterminate number of strangers during third-year festivals, with double restitution to these unidentified victims if they refused to pay. Third, because the state could not legally compel payment of celebration tithes, it prohibited non-tithing resident aliens and excommunicants from leasing rural land, in order to avoid indirectly subsidizing non-tithers. Fourth, the state had no authority in this area; instead, the Levites lawfully enforced the celebration tithe laws. But because the Levites had this exclusively ecclesiastical authority, they had no way of enforcing these laws on resident aliens and excommunicants, i.e., they had no meaningful sanctions to impose. Therefore, because no covenantal institution possessed effective negative sanctions in this area, non-paying resident aliens and excommunicants would have gained a competitive advantage in agriculture and would have steadily displaced paying Israelites from the land. Because non-tithers would progressively dominate the land, and urban Israelites were not required to pay, this law had to become a dead letter. It was inherently unenforceable. If so, then why did God announce it?

Let us review the options in greater detail. Did the state impose attendance? If so, this law violated the biblical legal principle of victim's rights. Who was the victim of a refusal to attend? To whom did the criminal owe restitution? To himself? This makes no sense.

Did the state compel wealth-redistribution? The feasts were by invitation only. In this sense, this law was like the gleaning law (Deuteronomy 24:19–22). Those with assets—land owners—were required by God to invite others to share their wealth. But this was not a civil law. No bureaucrats provided the land owners with lists of those who had to be invited. Then who were the identifiable victims? Which uninvited strangers had a legal claim on which land owner's hospitality? Which widows? Which orphans? How did the judges allocate the percentage owed by land users to specific uninvited victims? How would such assessments have been determined without creating an arbitrary judicial system? This view of state power is so far removed from the Mosaic law that it, too, makes no sense.

Did the state prohibit resident aliens and excommunicants from leasing land—not just nonpaying ones, but all of them? To allow only paying aliens to lease land would have meant that the state had the power to compel attendance by removing nonpaying ones from the land. We are back to the first choice: state compulsion. So, did biblical law discriminate, on the basis of ecclesiastical membership, against would-be farmers? If so, Israel was not merely a theocracy; it was an ecclesiocracy. But the Mosaic law indicates that Israel was not an ecclesiocracy. Is this law an exception? This is possible, but I am unwilling to take this huge exegetical step. Surely such a view of this law's implications violates the principle of the rule of law.

This leaves one final choice: *this law was institutionally unenforceable*. We must therefore accept its economic implication: *non-tithers would have possessed a competitive advan-*

tage in farming. This would have moved non-tithers onto the land and tithers into the cities, where they would no longer have been required to pay celebration tithes.

Old Wineskins

Built into the Mosaic land laws were at least two self-destruct clauses. The celebration tithe system was one of them. The other one was the jubilee land law. The jubilee law mandated that rural land be returned to the heirs of the conquest every half century. A growing population—one of God's promises to Israel for obeying His law—meant ever-smaller parcels of land. This in turn meant a declining share of family income derived from agricultural output. Over time, the covenantal faithfulness of Israel would have reduced the value of any tithe on income from land. As time went by, no family could count on much from its landed inheritance. Meanwhile, the costs of celebrating would have gone up. The larger the population, the more expensive festival rent rates in Jerusalem would be.

The old wineskins of the Mosaic land laws would eventually be broken by the new wine of population growth. The Mosaic land laws were inherently anti-rural. They subsidized urbanization. This is not surprising. Biblical eschatology points to a city: Zion, the city of God (Zechariah 8; Revelation 21; 22). Israel's land laws were designed to push Israelites off the land and into the cities. Eventually, these laws would have pushed them out of the Promised Land. When enforced, the jubilee inheritance law would have promoted emigration out of Israel. It would have pushed men into occupations that were connected to foreign trade rather than domestic agriculture. The rural land inheritance law therefore promoted contact with foreigners. This was an aspect of the dominion covenant. It was to serve as a means of evangelism. The story of Israel, her laws, and her God was to spread abroad (Deuteronomy 4:5–8).

Conclusion

The landed inheritance of Canaan was temporary. Men who paid careful attention to the Mosaic law would have seen that Israel was like Eden: a temporary training camp for worldwide dominion. The land of Israel was both a boot camp and headquarters. The diaspora (dispersion) was an inescapable concept for Israel. Either the nation would rebel against God, avoid population growth, and be carried into captivity, or else it would obey God, grow, and extend God's kingdom across the face of the earth. In either case, they could not remain bottled up inside Israel's geographical boundaries. Israel chose the first approach—twice: pre-exilic and post-A.D. 70: the Bar Kochba rebellion (A.D. 133–35).

In between the conquest and the Babylonian captivity, what about the implicit subsidy to nonpaying resident aliens and excommunicants? Other things being equal, they would have inherited rural land—not as owners but as actual users. But the per capita value of this landed inheritance would have fallen steadily in times of national obedience: ever-smaller plots. Besides, other things are not equal. This law was given “that the LORD thy God may bless thee in all the work of thine hand which thou doest.” Obedience to God would have brought national blessings. Even with growing festival nonparticipation in the countryside, the urban faithful would have continued to celebrate voluntarily with their growing nonagricultural incomes, leaving the nonparticipants to fall behind economically in the countryside. The push of God's kingdom in history is toward urban life.

APPENDIX B

Pre-tax or Post-tax?

If there be dearth in the land, if there be pestilence, if there be blasting, or mildew, locusts, or caterpillars; if their enemies besiege them in the cities of their land; whatsoever sore or whatsoever sickness there be: then what prayer or what supplication soever shall be made of any man, or of all thy people Israel, when every one shall know his own sore and his own grief, and shall spread forth his hands in this house. (II Chronicles 6:28–29)

Locusts are a curse of God. When they come, the fields are stripped of their crops. The result is devastation.

A man owes a tithe on his increase. He does not owe it for that which the locusts consumed in the day of the locust.

Locusts are occasional plagues. Taxes are constant.

And Samuel told all the words of the LORD unto the people that asked of him a king. And he said, This will be the manner of the king that shall reign over you: he will take your sons, and appoint them for himself, for his chariots, and to be his horsemen; and some shall run before his chariots. And he will appoint him captains over thousands, and captains over fifties; and will set them to ear his ground, and to reap his harvest, and to make his instruments of war, and instruments of his chariots. And he will take your daughters to be confectionaries, and to be cooks, and to be bakers. And he will take your fields, and your vineyards, and your oliveyards, even the

best of them, and give them to his servants. And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. And he will take your menservants, and your maid-servants, and your goodliest young men, and your asses, and put them to his work. He will take the tenth of your sheep: and ye shall be his servants. And ye shall cry out in that day because of your king which ye shall have chosen you; and the LORD will not hear you in that day. (I Samuel 8:10–18)

This sounds bad. It sounded bad to Samuel, too. “Nevertheless the people refused to obey the voice of Samuel; and they said, Nay; but we will have a king over us” (I Samuel 8:19). Some things do not change. They just get worse. The typical tax burden in modern Western economies is anywhere from forty percent to sixty percent.

Christians long ago decided that they are not required to pay a tithe. So, they pay four to six times more in taxes. But God still requires them to pay the tithe. He holds them accountable.

And that servant, which knew his lord’s will, and prepared not himself, neither did according to his will, shall be beaten with many stripes. But he that knew not, and did commit things worthy of stripes, shall be beaten with few stripes. For unto whomsoever much is given, of him shall be much required: and to whom men have committed much, of him they will ask the more. (Luke 12:47–48)¹

Do you owe a tithe on your pre-tax income? Consider this. In the 1960s, Sweden in one year taxed the film director

1. Gary North, *Treasure and Dominion: An Economic Commentary on Luke*, 2nd electronic edition (Harrisonburg, Virginia: Dominion Educational Ministries, Inc., 2003), ch. 28.

Ingmar Bergman 102 percent of his income. Had he been a Christian, what would have owed to the local church? Nothing. God taxes the net increase. He does not tax capital.

In the United States, residents are allowed to deduct charity payments from their gross income. They pay an income tax income tax on the net.

Consider the options. A man earns \$50,000.² Let us make this easy. Let us say that the United States government is merely as tyrannical as the prophesied Hebrew king. (Oh, deliverance!) Let us say that he must pay ten percent on his income to the Federal government. He can do this in one of two ways.

Pre-tax: \$50,000 minus \$5,000 tax = \$45,000 after taxes. Tithe owed: \$4,500. Total retained after tax and tithe = \$40,500

After-tax: \$50,000 minus \$5,000 tithe = \$45,000 after tithe. Tax owed = \$4,500. Total retained after tax and tithe = \$40,500.

For a Christian, this decision is a no-brainer. Pay the tithe on gross income. The church gets \$5,000. The government gets \$4,500.

If a tax is imposed before charity, as the Social Security tax is (FICA), pay the tithe on whatever is left over.

2. About fifty ounces of gold.

INDEX

- Aaron**, 13, 32, 53–58, 93, 137
Abram/Abraham, 12, 32–40, 93, 102–104, 127–128
A.D. 70 (*See* Jerusalem, fall of)
Adam, 16, 18, 24–25, 36
 covenant, 20–21, 123
 curse, 118–119
Adoption, 13, 26, 105, 118
Alexander the Great, 117
Aliens (*See* Foreigners)
Animal sacrifice (*See* Sacrifice, animal)
Ark of the Covenant, 52, 54, 76, 80, 89, 95
Assyria, 62, 117

Babylon, 62, 64, 111, 117
Bahnsen, Greg L., 11
Ban, The, 88–89
Bestiality, 131–132

Celebration tithe (*See* Tithe, celebration)
Christ
 fulfillment in, 14, 41
 heir, 20, 40, 43, 129, 142
 king, 40–41
 priest, 26–27, 31–32, 36, 41, 83, 104, 110, 129
 (*See also* Melchizadek, and Christ)
 the New Covenant and, 30
 the tithe and, 97–100
Church, 29, 78, 81, 92, 112, 126
Cities, 58–59, 63–64, 148, 152
 Levitical, 67
Commission, 20, 85, 88
Confession, 80, 103, 128, 142
Croteau, David, 15, 47–48, 107

Disinheritance
 as punishment, 78
 of Israel, 14
 of Levi, 59
Dominion covenant, 17, 123, 126, 152

El Elyon, 134
Eve, 16, 18, 24–25
Excommunication, 79–80, 83, 143, 147–151, 153
Exile, 62–63, 65, 78, 148

Family, 29, 74, 92, 99, 137
Farmers, 61, 72, 84, 99, 151
Farms, 52, 60, 84
Feast of Booths, 71–72, 82
Feast of Firstfruits, 61–62
Festival, 69, 72, 76, 147–153
 (*See also* Tithe, celebration)
First Tithe (*See* Tithe, Levitical)
Foreigners, 78, 80, 83, 145–151

Growth, 83, 121–124

- population, 145, 152
- Guilt, 106–108
- Haggai**, 91, 111, 113–114, 140
- Heir, 76, 112 (*See also* Christ, heir)
- Herd, 59, 85–89
- Hierarchy, 18, 21, 37, 46, 48, 92–94, 137–138
- History, 20, 36, 141–142
cyclical, 121–122
linear, 121, 123–124
- Household priest, 44–45, 47, 50, 93, 103, 110
- Indeterminate economic obligation**, 107
- Inheritance, 12–14, 21, 26, 33, 46–49, 78–81, 105, 123–124 (*See also* Tithing, and inheritance; Christ, heir)
- Jacob**, 12, 36, 40–41
- Jerusalem, 63–65, 69–70, 80
fall of, 13–14, 41, 55, 99
- Jesus (*See* Christ)
- Jonah, 10
- Josephus, 75
- Judah, 12–13, 32, 40–41
- Kelly, Russell Earl**, 61, 129–135
- Kohath, family of, 32, 53, 93
- Law**, 31, 48, 145
application, 10–11
- Levi
disinheritance of, 59
inheritance of, 72, 78
priesthood of, 13, 32, 37, 41, 104–105, 134
tribe of (*See* Levites)
- Levites, 51–52, 57, 66, 93–94
- Levitical tithe (*See* Tithe, Levitical)
- Locusts, 154
- Lord's army, 76
- Lord's Supper, 28, 32, 35, 42, 104, 129, 143
- Lot, 38
- Malachi**, 90–93, 95, 139–140
- Mammon, 19, 105
- Medo-Persia, 117
- Melchizedek, 44, 83
Abram's tithe to, 34–35, 39, 93
Christ and, 40–41, 102, 129, 142
Kelly's attack on, 129–134
priesthood of, 13, 31–32, 36–37, 40, 104–105, 128
- Net increase**, 20, 60–62, 69, 85–87, 97, 154
- Newborn animals, 86–88
- New Covenant, 10–13, 22, 31, 35, 80, 83, 98, 103, 105, 122
- Nineveh, 10
- Noah, 33, 123
- Orphans**, 74–76, 79–81, 151
- Pharisees**, 97, 100
- Population (*See* Growth, population)
- Priesthood, 32, 93, 134–135
of Levi (*See* Levi, priesthood of)
of Melchizedek (*See* Melchizedek, priesthood of)

- the church as a, 104, 129, 137
- Priestly tithe (*See* Tithe, priestly)
- Progress, 122–125
- Property, 16, 57, 77–83, 91, 147, 150
- Representation** (covenantal), 36, 52, 93, 104, 120
- Resurrection, 120–121
 - Christ's, 14, 41, 55
- Rod, 87
- Roman Empire, 30, 117
- Rushdoony, R. J., 67
- Sacraments**, 49, 51, 80, 103–104, 129 (*See also* Tithing, and the sacraments)
- Sacrifice
 - animal, 13, 30, 53, 104
 - Christ's, 27, 42
 - Paul's, 109
- Salem, 40, 90, 93, 134
- Samaritans, 65–66
- Sanctification, 122–123
 - corporate, 123–125
- Sanctions, 12, 14, 43, 79–80, 91, 114–115, 120–121, 139–141, 145, 150
- Second Tithe (*See* Tithe, celebration, Second Tithe)
- Serpent, 18, 24–25
- Sodom, King of, 37–40, 134
- State, 78–80, 92, 147–151
- Storehouse, 93–95
- Strong drink, 70–71
- Tabernacle**, 52, 55–58, 95, 104
- Tax, 86, 154–156
- Temple, 30–31, 54, 80, 94–96
 - priests, 93–96
 - tithe (*See* Tithe, priestly)
- Third Tithe (*See* Tithe, celebration, Third Tithe)
- Tithe
 - agricultural, 59–60, 66, 74, 85
 - celebration, 69, 71, 78–79, 81, 147
 - Second Tithe, 72–74
 - Third Tithe, 74–76, 81, 149
 - Levitical (First Tithe), 51–52, 60, 62, 66, 72, 77, 94
 - priestly (Temple Tithe), 52, 66, 93–96
- Tithing
 - enforcement, 78–80, 147–150
 - family, church, and state, 28–29, 92
 - hierarchy and, 36–37, 92
 - inheritance and, 51, 57
 - net vs. gross, 154
 - prosperity and, 70, 112–113, 121
 - sacraments and, 129
 - subordination and ownership, 20–22, 39, 44–45, 49, 90
- Tobit, 74
- Widows**, 74–76, 79–81, 151