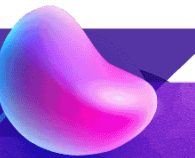
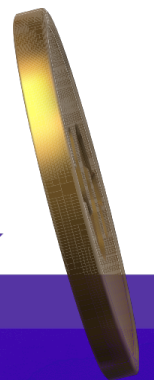
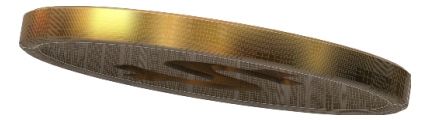


THE “SECOND TITHE”

Singularity and Purpose

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Levitical

27:30-33



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Lev. 27:30-33

³⁰ 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 to the LORD.** ³¹ If a man wants at all to **redeem any** of his tithes, he shall **add one-fifth to it.** ³² And concerning the tithe of the **herd** or the **flock**, of whatever passes under the rod, the tenth one **shall be holy to the LORD.** ³³ He shall **not inquire whether it is good or bad, nor shall he exchange it;** and if he exchanges it at all, then both it and the one exchanged for it shall be holy; **it shall not be redeemed.'** ”



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Lev. 27:30-33

Tithing is Based on a Theological Conviction:

- It does not become holy through a vow or a consecration act.
- It is simply holy by its very nature – belongs to the Lord.
- It is like the Sabbath – both are holy to the Lord.
- Both can become a test of loyalty to the Lord and to the covenant.
- Both are at our disposal even though neither of the two is ours.
- We can desecrate both of them by using them in a profane way.



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Lev. 27:30-33

Tithe is Based on the Increase of Goods:

- Legislation requires tithing all the produce of the earth: grains and fruits (also “herds and flocks”).
- Increase is the result of God’s blessings on His people.
- It is a recognition that everything comes from and belongs to God.
- This recognition lies at the very heart of the covenant.
- Tithing so becomes a constant witness to the covenant and to the people loyalty to it.



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Lev. 27:30-33

Redemption of the Tithe:

- Tithe from the yield of the field can be redeemed – with an equivalent (silver?), + 20%.
- Tithe from herds and flocks was not redeemable.
- Not to confuse w/ the erroneous practice of withholding tithe and bringing it later adding 20%.



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Lev. 27:30-33

- Leviticus 27 defines tithe as holy to the Lord.
- It also associates tithing with gifts given to the sanctuary in order to fund it and its clergy.
- That is probably one of the reasons for redeeming it.
- Through redemption, cash (silver) was provided to the sanctuary.
- This legislation does not state clearly how tithe was to be used in the sanctuary.
- The emphasis is on the nature of tithe and the responsibility of the individual to bring it to the Lord.



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Numbers

18:21-32



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Numbers 18:21-32

²¹ “Behold, **I have given the children of Levi all the tithes** in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. ²² Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. ²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; *it shall be a statute forever, throughout your generations*, that among the children of Israel they shall have no inheritance. ²⁴ For the tithes of the children of Israel, which they offer up *as* a heave offering to the LORD, **I have given to the Levites** ^[b] as an inheritance; therefore I have said to them, ‘Among the children of Israel they shall have no inheritance.’ ”



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Numbers 18:21-32

²⁵ Then the LORD spoke to Moses, saying, ²⁶ “Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall **offer up a heave offering of it to the LORD, a tenth of the tithe.** ²⁷ And your heave offering shall be reckoned to you as though *it were* the grain of the threshing floor and as the fullness of the winepress. ²⁸ Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD’s heave offering from it **to Aaron the priest.**”



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Numbers 18:21-32

²⁹ Of all your gifts you shall offer up every heave offering due to the LORD, from all the [c]best of them, the consecrated part of them.’ ³⁰ Therefore you shall say to them: ‘When you have lifted up the best of it, then *the rest* shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. ³¹ You [Levites] may eat it in any place, you and your households, for it is your [d]reward for your work in the tabernacle of meeting. ³² And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.’ ”



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Numbers 18:21-32

- Tithe was assigned by the Lord to the Levites and priests as compensation for their full time work in the sanctuary on behalf of the people of Israel.
- Tithe was brought to the Lord, and was not payment for the ministry of Levites and priests.
- In fact, tithe never appears as payment for services received.



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Leviticus and Numbers

“One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers....” CS 102.3



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Leviticus and Numbers

“The tithe is the Lord’s, and those who meddle with it will be punished with the loss of their heavenly treasure unless they repent....” CS 102.4



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THE DEUTERONOMIC TITHE

Deut. 12:6, 11, 17



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Deut. 12:6, 11, 17

⁶ There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks...

¹¹ then there will be **the place where the LORD your God chooses** to make His name abide. **There you shall bring all that I command you:** your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, and all your choice offerings which you vow to the LORD...

¹⁷ **You may not eat within your gates the tithe [??]** of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the ^[a]heave offering of your hand...



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Deut. 12:6, 11, 17

- Deuteronomy 12 deals with the importance of worshiping God at one central sanctuary—a place chosen by the Lord.
- To this place the Israelites were expected to bring their sacrifices, offerings, and tithe (verses 6, 11).
- In 12:17 we find instructions related to the use of tithe that we do not find in other legislation.
- The Israelites were commanded not to eat the tithe in their own towns but to take it to the central sanctuary.
- They ate it in the presence of the Lord (verse 18).
- The whole household was allowed to eat.
- The legislation recorded in 14:22-27 further developed those ideas.



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THE DEUTERONOMIC TITHE

Deut. 14:22-29



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Deut. 14:22-29

²² “You shall truly tithe all the increase of your grain that the field produces year by year. ²³ And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn [not all] of your herds and your flocks, that you may learn to fear the LORD your God always. ²⁴ But if the journey is too long for you, so that you are not able to carry *the tithe*, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, ²⁵ then you shall exchange *it for money*, take the money in your hand, and go to the place which the LORD your God chooses...



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Deut. 14:22-29

... ²⁶ And you shall **spend that money for whatever your heart desires**: for oxen or sheep, for wine or similar drink, for whatever your heart desires; **you shall eat there before the LORD** your God, and **you shall rejoice**, you and **your household**. ²⁷ You shall not ^[a]forsake the **Levite** who *is* within your gates, for he has no part nor inheritance with you.

²⁸ “**At the end of every third year** you shall bring out the tithe of your produce of that year and **store it up within your gates**. ²⁹ And the **Levite**, because he has no portion nor inheritance with you, and the **stranger** and the **fatherless** and the **widow** who *are* within your gates, **may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.**



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Deut. 14:22-29

- Deals with “that which may or may not be eaten.” Peter C Craigie, Deuteronomy, p. 229.
- The tithe of grain, new wine, and oil is mentioned among the foods that could be eaten (verses 22, 23).
- The Israelites were required to take this tithe to the sanctuary and eat it in the presence of the Lord.
- If the central sanctuary was too distant, the people were allowed to exchange the tithe for silver.
- Once they reached the sanctuary, they bought whatever they liked with the silver. In doing this, they were not to neglect the Levites—they were to share the food with them.



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THE DEUTERONOMIC TITHE

Deut. 26:12-15



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Deut. 26:12-15

¹² “When you have finished laying aside **all the tithe of your increase** in the third year—the year of tithing—and have given *it* to the **Levite**, the **stranger**, the **fatherless**, and the **widow**, so that **they may eat within your gates and be filled**, ¹³ then you shall say before the LORD your God: ‘I have removed the ^[a]holy *tithe* from *my* house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten *them*...



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Deut. 26:12-15

¹⁴ I have not eaten any of it ^[b]when in mourning, nor have I removed any of it ^[c]for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. ¹⁵ Look down from Your holy ^[d]habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.” ’



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Deuteronomic Tithe X the Tithe from Leviticus and Numbers

Objects of Tithe:

- In Deut. tithe was imposed mainly on grain, wine, and oil (only the tithe of the firstborn from the herd was required).
- In the other legislation all the produce of the earth and the increase of the herds and flocks were to be tithed.

Levitical Tithe:

- In Deut.: it was required by the Lord but belonged to the family.
- Was supposed to be brought to the sanctuary.
- In Leviticus and Numbers: it belonged exclusively to God.
- It was given **by Him** to the Levites and priests.



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Deuteronomistic Tithe X the Tithe from Leviticus and Numbers

Fellowship Meals:

- In Deut. was to be used for a family fellowship meal – at the sanctuary.
- The other legislations did not allow for that.
- They limited the eating of the tithe to the Levites, the priests, and their respective families.

Conclusion:

- Two different types of tithe.
- It does not seem possible to parallel what we have in Deuteronomy with the legislation in Leviticus and Numbers.
- Rabbinical traditions: “first tithe” (Lev.); “second tithe” (Deut.).



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Deuteronomic Tithe X the Tithe from Leviticus and Numbers

Third tithe or developments of the second?

- Deut. 14:28, 29 and 26:12-15 describes a different use of the second tithe every three years.
- It was from the produce of the earth – to be kept in the towns.
- To be eaten by: Levites, aliens, fatherless, widows (living in the towns).
- For two years, the 2nd tithe was brought to the sanctuary and eaten there.
- But “every third year... this second tithe was to be used at home, in entertaining the Levites and the poor.” Ellen G. White, Patriarchs and Prophets, p 530.



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Deuteronomic Tithe X the Tithe from Leviticus and Numbers

The Second Tithe (Deuteronomic)

- Also based on the conviction that it was God who blessed Israel (12:6, 7).

Purposes:

- To teach reverence to the Lord (14:22).
- To provide for the needy (26:12).
- This seems to have been a “charity” tithe within the Israelite theocracy.



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Ellen G. White and the Second Tithe

“[1] **To promote the assembling of the people for religious service**, as well as to provide [2] **for the poor**, a second tithe of all the increase was required. Concerning the first tithe, the Lord had declared, “I have given the children of Levi *all the tenth* in Israel,” But in regard to the second He commanded, ‘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; [3] **that thou mayest learn to fear the Lord thy God always.**’ ...” PP, 530.



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Ellen G. White and the Second Tithe

“... This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God and a specified portion to the priest, the offerers were to use the remainder for a **religious feast**, in which the **Levite**, the **stranger**, the **fatherless**, and the **widow** should participate....” PP, 530.



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Ellen G. White and the Second Tithe

“... Every third year, however, this second tithe was to be used **at home**, in **entertaining the Levite and the poor**, as Moses said, “That they may eat within thy gates, and be filled.” This tithe would provide a fund for the uses of **charity** and **hospitality**.” PP, 530.



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Why Not to Apply the Second-tithe Percentage to Offerings.

- The principle (not necessarily the percentage) about the ST should be applied.
- ST funds: to be retained and partially managed by the family for charity and religious education.
- On the other hand, offerings are under the Storehouse Principle.
- Offerings should also be percentage based.



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Why Not to Apply the Second-tithe Percentage to Offerings.

- The Bible and the Spirit of Prophecy doesn't command any explicit percentage regarding to offerings.
- Paul implicitly says that every believer is free to decide according to the purpose of the heart (2 Cor. 9:7), about how much (%) to give.
- If a non-biblically based percentage for offerings is officially suggested by the church, it may bring distrust and suspicion, and the stewardship educational effort will be weakened.
- A sudden 20-percent-of-income giving pattern may be felt as burdensome to new members.



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Why Not to Apply the Second-tithe Percentage to Offerings.

- Guilt, and finally cynicism or neglect, may be the result for those not able to reach to that giving pattern.
- The Spirit of Prophecy is never prescriptive when mentioning proportions or percentages applied to offerings – only descriptive.
- Israelites would not have expenses like taxes (including charities), education and health, reaching to more than 50% of the income, as in some countries.
- All Israelites would have around 70% of the income left for personal use or family expenses.



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Why Not to Apply the Second-tithe Percentage to Offerings.

- In the ancient Israelite theocratic period, the percentage given as offerings was even higher than simply adding a second tithe (PP, 527, 528; 1 TT, 546).
- In these last days we are called even to surpass that giving pattern established by God to Israel, which was already more than 20 percent (PP, 528; CS, 200).
- Hence, to establish 10 percent or another percentage as an ideal for offerings may limit those upon whom God may call to climb to even higher grounds of sacrifice in respect to their offering plan.



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Suggestions About How to Educate Church Members to a Systematic Giving

- It is better to have more members giving offerings regularly, under the percentage based principle, beginning at any percentage.
- According to what they will propose in their hearts (2 Cor. 9:7).
- Growing gradually that percentage, according to the prompting of the Spirit.

How, then, to apply the Second Tithe principle today?



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Suggestions About How to Apply the Second Tithe Principle

Social and Charity Purposes

- Christian hospitality and the support of the needy.

Evangelism and Ministries

- Missionary books
- Personal missionary travels/projects
- Supporting Ministries

Religious education

- Family to Congresses, Camporees, Missionary Schools
- Christian literature for the family and others
- Sponsoring needy students on Adventist Schools



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OT Offerings: Use and Administration

Types of Offerings	Percentage	Regularity	Place of Delivery
TITHE	10%	Regular	Brought to the Storehouse
REGULAR/SYSTEMATIC OFFERINGS	5-13% (PP 527; 1TT 546)	Regular	Brought to the Storehouse
SECOND TITHE Charity, Religious Education, Missionary Endeavors (foreigner)	10%	Regular	Partially administ. by the believer
FREE WILL OFFERINGS Special/Seasonal Projects, in addition to/beyond tithe & regular/systematic offerings	Not percentage-based	Seasonal	Brought to the Storehouse



Offerings Today: Use and Administration

Types of Offerings	Percentage	Regularity	Place of Delivery	Administration
TITHE	10%	Regular	Local Church → to the Storehouse	Storehouse (all administrative levels, except local church)
PROMISE Regular/Systematic Offering	____% (Chosen by the believer)	Regular	Local Church	All administrative Levels (including local church)
SECOND TITHE PRINCIPLE Charity, Religious Education, Individual Missionary Projects, Supporting Ministries	____% (Chosen by the believer)	Regular	Admin. according to the believer's discretion	Admin. according to the believer's discretion
FREE WILL OFFERINGS Special/Seasonal Projects, in addition to/beyond tithe & regular/systematic offerings	Not percentage-based	Seasonal	Admin. according to the believer's discretion	Admin. according to the believer's discretion



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More resources about the Second Tithe

Dynamic Steward Magazine (July – September 2017 Vol. 21. No. 3):

- The Free PDF: <https://stewardship.adventist.org/2017-21-3.pdf>

Specific Articles About the Second Tithe:

- The “Second Tithe”: Origin and Purpose (by Mario Niño): <https://stewardship.adventist.org/2017-21-3-the-second-tithe-origin-and-purpose>
- The “Second Tithe”: Should we apply it to the Percentage and Frequency of our Offerings?(by Marcos F. Bomfim): <https://stewardship.adventist.org/2017-21-3-the-second-tithe-the-percentage-frequency-of-our-offerings>

Book Stewardship Roots (including texts about the Second Tithe):

- Free download PDF: [https://stewardship.adventist.org/stw-1050-\\$5.00-stewardship-roots.pdf](https://stewardship.adventist.org/stw-1050-$5.00-stewardship-roots.pdf)

Articles about “Promise”- the percentage based offering: <https://stewardship.adventist.org/articles-on-promise>

Other Stewardship Resources: <https://stewardship.adventist.org/>

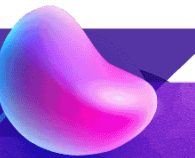
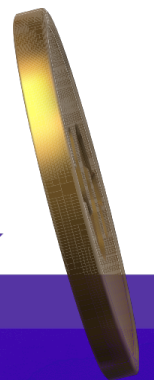
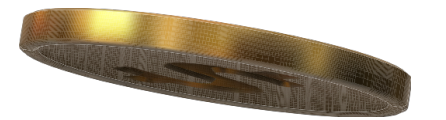


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