

THE TENTH – THE KINGDOM TAX [TITHE]

The subject of the tithe or, as many view it today, giving a fixed percentage of one's income to the church (however one defines the word *church*) is not without controversy. Some adamantly believe that the tithe, as instituted under Moses and the Law, is alive and well, and Christians are commanded to pay it to their local church in support of a pastor; while others are just as adamant that it is dead because Christians are not under law.

This article does not attempt to sort through all the arguments and counter arguments; however, I do present my own arguments, as well as complaints. What follows is an attempt to see how Scripture presents the tithe in order to understand its purpose and, frankly, to see if it applies today or in the next age, and if so, how. To do this, we need to put aside the tradition of men and seek the spirit of truth.

As I have presented in article #26, November 2009, *The Spiritual Law of Giving*, there is a much higher spiritual law of giving that needs to be applied by Christians today. If the Lord's people were to apply the principles associated with this law, then all controversies over the matter would dissolve.

Now, at the outset, I must state that in the midst of writing on this subject, I actually had a revelation of a truth that I had never seen before or read from others, and it pertains to Jacob giving God the tenth from that which God had blessed him, and this tenth is seen in the blessing that Jacob-Israel gave to his son Joseph, the fruitful son who is a type of Christ, the greater Son. Further, this tenth ties in with Abram giving a tenth to Melchizedek, also a type of Christ.

This led me to reorganize and, frankly, to reconsider what I had planned to write. The result is that I have broken this subject into a series of three articles titled *The Tenth* of which this is the first.

Article #27 deals with the more traditional view of the tithe, but challenges this view with **the kingdom tax**; article #28 deals with **the prophetic blessing of Joseph**; and article #29 deals with **the order of Melchizedek**. The latter two articles present the non-traditional view that the tenth signifies the giving of sons, something far greater than the giving of money. I encourage you to read these.

The tithe today.

I believe one of the most onerous, abused, and misunderstood doctrines held by certain Christian groups and denominations is the doctrine of the tithe. Some preach the letter of the tithe out of ignorance of, misunderstanding over, or blindness to the spiritual verity, and others do so for dishonest gain out of a love of money, which is the breeding ground for greed.

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It matters not if a group calls itself a “church” or a “ministry,” the demand for money by tithing in order to provide support for a leader and his (or her) organization is often standard practice. As taught by these groups, the tithe is to be 10% of one’s gross income (some base it on the net). In fact, many say that it is to be taken out of one’s income before spending a single penny on oneself. Some of the more brazen groups go so far as to tell people that if they do not have the money, they must give, even to the point of using credit cards.

Of the group that is either ignorant of the truth or simply misunderstands its proper application, evidence indicates that a legalistic adherence to the tithe goes along with the view that the church-at-large is an organization that is held together and managed through a pastor system, which resembles Judaism of the old covenant more than Christianity of the new covenant, and even less of the kingdom of Christ that is to come to the nations.

Simply, the pastor has replaced the Levitical and Aaronic priests as a mediator between God and man, leaving Christ out as the one and only Mediator (1 Timothy 2:5). This is a failure to discern the spiritual nature of the ecclesia, which is the body of Christ (Ephesians 1:23; Colossians 1:24), joined to the Head, Christ.

Consequently, the organization requires a fulltime leader (i.e., pastor, priest) that is supported by the organization (i.e., congregation, assembly, ministry). The best way to insure that money is flowing into the bank account to provide income for the leader(s), along with all the overhead of a staff and property, is to push the tithe. Trusting the Holy Spirit to touch hearts to voluntarily give to support the organization might be too risky for some, especially those with high overhead costs, hefty mortgages to pay off, and huge entertainment centers to maintain.

I am not implying that there are sinister motives on the part of all who see things this way. I would rather give the benefit of the doubt and be gracious to many. However, at the very least, such thinking (doctrine) is the tradition of men, something the Lord Jesus cited as a fault of the religious leaders (scribes and Pharisees) over 2,000 years ago, and of which Paul later warned the ecclesia.

(7) ‘But in vain do they worship Me, teaching as doctrines the precepts of men.’ (8) “Neglecting the commandment of God, you hold to the tradition of men.” (9) He was also saying to them, “You are experts at setting aside the commandment of God in order to keep your tradition.” (Mark 7:7-9 NASB)

See to it that no one takes you captive through philosophy and empty deception, according to the tradition of men, according to the elementary principles of the world, rather than according to Christ. (Colossians 2:8 NASB)

Needless to say, the traditions of men are presented in a variety of ways. However, once these traditions, not the spiritual verity of God, take root, they take on an air

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of superiority that says this is “God’s way and you better follow it” when, in fact, it is not. When it takes root in this way, it is very difficult to uproot. The Lord spoke to my heart many years ago that **traditions cannot be changed; they must be abandoned.**

Today, according to the tradition, many (but not all) Christian groups tell or demand their members to tithe to their organization in order to be a member in good standing. Some go so far as to tell their members that it is the only way to be in good standing with God Himself. “If you do not bless God, He will not bless you,” so they say.

In fact, some teach that if you do not give God His 10%, then you are in big trouble, since God will never listen to you or answer any of your prayers. In other words, you are totally shut out from God and are cursed. As if this were not bad enough, some link tithing to salvation itself: If you don’t tithe, either you are not saved, or you will lose your salvation.

Without some evidence of these things, I would find it hard to believe if someone told me these things were being taught in our day, but I have heard such things with my own ears.

We visited one of the major denominational churches for a season. We had no doubt that the brethren in this assembly loved the Lord and were serious about knowing the word of God, and we felt one in Christ with them. However, giving to the church was preached as if it were the letter of the law. This was most evident when the pastor decided that during Sunday worship, prior to passing the collection plates, he would have a different member of the church give a testimony about tithing. We suspected that money probably was not flowing in as it should, so this was his way of turning up the heat, so to speak, through peer pressure.

This went on for several months with two prevalent themes flowing through all the testimonies. The first was how they had been blessed in some way once they started to give 10% from their gross income. The second was an exhortation, based on Malachi 3:9, that if they (the congregation) did not tithe, they were cursed by God. Obviously, they were repeating what “pastor” had taught them.

We believe there was no evil intent on the part of the pastor; he honestly taught what he believed to be the truth of the word, and his congregation accepted his teaching, which, most definitely, was a tradition of this particular denomination. He held to it without question.

The sad thing about this particular example is that the pastor, unwittingly, was playing to fear (“don’t tithe and be cursed”) and greed (“do tithe and be blessed in order for God to give you more”).

However, this cannot be said of other groups in which the emphasis on tithing and giving (offerings beyond the tithe) is so evil that it is used as a form of extorting

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money out of people by playing off their fear and greed. There are some dishonest and evil men who know what they are doing and are glorying in the wealth they are able to extract from others to the point of bragging about all the goods they have gotten as a result of their preaching a false prosperity gospel. I have heard some of these men brag about their wealth and the 100-dollar bills that they keep in their pockets as they play their audience into giving them money so they too can have 100's coming out of their pockets.

If such men are not out for dishonest gain, then we must conclude that they are deceived to the point of being blinded by their own greed and love of money, and they don't even know it.

To be fair, much of this type of emphasis on money comes through groups that call themselves ministries rather than churches, and they often make a point that they are not after the tithe ("give the tithe to your church"); rather, they are after freewill offerings. They avoid the word *tithe*, for they are not interested in 10% but rather in large lump sums from \$100 to \$1,000 and more. Like great marketers, they will occasionally offer specials by changing the amount that needs to be given to, say, \$900 or a more spiritual \$777. "If you don't have the money and can't afford to give, then don't worry, put it on your credit card," so they say. After all, "God is going to bless you and pay off all your debts" for giving to them.

Many examples of the error and downright greed over money that has entered the church could be cited, but my point is not to expose all the deception that is going on in our day, but rather to make the point that it exists and that we must be vigilant not to fall for such deception, especially in difficult economic times.

Destructive heresies.

(1) But false prophets also arose among the people, just as there will also be false teachers among you, who will secretly introduce destructive heresies, even denying the Master who bought them, bringing swift destruction upon themselves. (2) Many will follow their sensuality, and because of them the way of the truth will be maligned; (3) and in their greed they will exploit you with false words; their judgment from long ago is not idle, and their destruction is not asleep. (2 Peter 2:1-3 NASB)

Peter saw a grave danger that would come upon the church and it involved false teachers; men who would profess to be teachers of the word of God but instead would teach destructive and untrue doctrines relating to money. Their motive would be greed, and their objective would be to gain riches for themselves through their clever teaching. This is seen in the way several versions translate verse 3.

In their greed they will make up clever lies to get hold of your money. (NLT)

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And through covetousness shall they with feigned words make merchandise of you. (KJV)

They will be greedy and cheat you with smooth talk. (CEV)

In their greed these false teachers will make a profit out of telling you made-up stories. (GNB)

Obviously, Peter did not forget the words of his Master when Jesus entered the temple, overthrew the tables of the moneychangers, and then quoted from Jeremiah.

And said unto them, It is written, My house shall be called the house of prayer; but ye have made it a den of thieves. [Jeremiah 7:1] (Matthew 21:13 KJV)

Dear brethren, do not be deceived, there are clever teachers in our day as well who will tell you whatever it takes, including invoking the name of the Lord, in order to get you to part with your money for their own profit. Do not be deceived, they are a den of thieves.

The world continues to struggle as high numbers of people are unemployed and even more have seen their financial security sprout wings and fly away. If we are not vigilant in this day of evil, we might be tempted to fall for clever and false teachings that play off fear and greed. The Lord knows our needs, and we need to learn to trust Him and not men who tell us how to get rich by making them rich.

Well, much more could be said along these lines, but this is not the intent of this article. Let us guard against becoming the merchandise of thieves!

The meaning of the tithe.

Before looking at the tithe according to Scripture, there are seven points that need to be made, some of which will be elaborated on later.

At the very least, these seven points should lead one to question the meaning of the tithe in light of some of the conventional teaching on the matter. Hopefully, this questioning will cause you to search for the spiritual truth of the tithe.

First, the word *tithe* means “tenth part.” The Hebrew word from which *tithe* is translated simply means “tenth.”

Second, the word *tenth* means that the tithe is based on the number 10, which, we could say, is the least common denominator for the Hebrew word from which *tithe* is translated. In other words, the tithe has to do with the number 10, which is one of the perfect numbers.

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E.W. Bullinger, in his book titled *Number in Scripture*, states:

“Ten is one of the perfect numbers, and signifies *the perfection of Divine order*, commencing, as it does, an altogether new series of numbers. The first decade is the representative of the whole numeral system, and originates the system of calculation called “decimals,” because the whole system of numeration consists of so many *tens*, of which the first is a type of the whole. Completeness of order, marking the entire round of anything, is, therefore, the ever-present signification of the number *ten*. It implies that nothing is wanting; that the number and order are perfect; that the whole cycle is complete.”

When it comes to the tithe, Bullinger states that “the tithes represent the whole of what was due from man to God, as marking and recognizing God’s claim on the whole.” This claim is based on the fact that God is the Creator, and as such, He alone has a claim on His creation. After all, God declares: **All the earth is Mine** (Exodus 19:5), and **the land is Mine** (Leviticus 25:23).

Third, the tithe could be *a* tenth or *the* tenth. In other words, it could be *a* tenth of the whole, or it could be *the* tenth one in order of the whole.

This is an important distinction; one that many pastor-teachers fail to make, and one that destroys the notion that the tithe was always the first off the top or first in the order of things. Actually, the first in order is best explained by the spiritual law of firstfruits, which is another topic unto itself.

Fourth, the tenth was applied to spoils of war, blessings of God, produce (e.g., grain, wine, oil, nuts) from the land, livestock that grazed upon the land, and the land itself. Notice that there is a difference between spoils and production from the land. Also, notice that there is no direct reference to money or currency.

Fifth, the tenth never went to God directly, as if it were shipped to the throne in a heavenly mail pouch. Instead, it went to people for their use, individually or collectively, such as Melchizedek, the king-priest; Pharaoh, the ruler of Egypt; the Levitical priests and the Aaronic high priests; the poor, orphans, and widows; individuals and their families from the sons of Israel; and King Saul for his own benefit. The variation found in these examples should cause us some pause.

Sixth, Jesus mentioned the tithe, but only in reference to the Law of Moses, and even then, He placed a much higher premium on spiritual character expressed through justice, mercy, faithfulness, and love. The scribes and Pharisees (ones separated unto the Law of Moses) were hypocrites, for they tithed garden herbs but ignored what was really important to the Lord.

“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the

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law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.” (Matthew 23:23 NASB)

“But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others.” (Luke 11:42 NASB)

Jesus was dealing with hypocrites who prided themselves for being under the letter of the Law, and yet failed to understand and keep the spirit of the Law. They fed upon their own pride and were out for their own gain.

Consequently, Jesus mentioning the tithe does not mean that He said the tithe must continue under the new covenant any more than He said the temple in Jerusalem was going to remain standing, which He declared it would not (Matthew 24:1-2). In fact, we could say that when the temple fell, so did the tithe as the Jews knew it, for there no longer was a need to maintain the temple and the priesthood associated with it. Both were made obsolete at the Cross (Hebrews 8:13).

Seventh, when we come to the epistles of the New Testament, we discover a deafening silence on the matter of the tithe. There is no instruction on giving a pastor-teacher and his “church” a tenth of one’s income.

The fact of the matter is that when the first church council met in Jerusalem, in order to provide instruction for those from among the nations that had turned to God, the tithe was never mentioned (Acts 15:1-5).

According to the historical record, the tithe did not appear in the church until the eighth or ninth century. As time progressed, it became payable out of any source of income, not just what came from the land, as men took hold of the church and ignored the spirit of God.

Thus, in time, the tithe went beyond even the Law of Moses in its demands, and without any command or Scriptural mandate to do so. In other words, the tithe, tied to money and all sources of income, became a demand thrust on the Lord’s people by the tradition of men for the gain of men, not for God and His people.

Putting these few points together should, at the very least, cause one to question the meaning and relevance of the tithe (past, present, future) and to seek for greater understanding.

Now, let us look at how the tithe is presented in Scripture. You decide!

There is some debate over how many tithes were required; some say three and others say four. Actually, it appears that there were three tithes required of the individual Israelite and a fourth tithe required of the Levites for the Aaronic

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priesthood. This tithe came out of one of the three tithes, the one given to the Levites.

The tithe under the Law of Moses.

The theme of the tithe comes into prominence with the sons of Israel after the Lord called them out of Egypt under the leadership of Moses.

(30) ‘Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD’S; it is holy to the LORD. ... (32) For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD.’ (Leviticus 27:30, 32 NASB)

You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. (Deuteronomy 14:23 NASB)

Notice that the tithe was related solely to the land and what came forth from the land, to include grain, seed, fruit of the trees, including wine, oil and nuts derived from the trees, and livestock. Also, take note that the tenth in order taken from the herd or flock was considered the tithe.

Logic tells us that if there were less than ten in a herd or flock, or nothing came forth from the land, then no tithe was required.

This alone blows away as chaff the teaching that the tithe must come off the top of one’s income or must be given even if a person is flat broke and, literally, has nothing to give. By the way, putting a tithe on a credit card is producing money out of nothing and places the person under bondage to the Babylonian system of usury, which is against God’s divine law. Such a tithe is debt money.

The tithe for the Levites.

The first tithe was for the use of the Levites.

The sons of Israel were called out to become **a kingdom of priests and a holy nation** (Exodus 19:6), if they obeyed God’s voice and kept His covenant; something that proved to be quite elusive to their rebellious, uncircumcised hearts.

It is not necessary to recount their history of coming out of Egypt and their wanderings in the wilderness, other than to underline that, due to their refusal to listen to the voice of the Lord coming forth from Mount Sinai, for fear that the Lord would kill them, and their making and worshipping a golden calf while Moses was up on the mount receiving the commands of the Lord, the nation as a whole lost the right to be priests.

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Consequently, as a result of their disobedience, the priestly service of the tent of meeting was assigned to the sons of Levi and the high priestly service of the Most Holy Place was assigned to Aaron and his sons (Exodus 28:1).

(25) Now when Moses saw that the people were out of control—for Aaron had let them get out of control to be a derision among their enemies—(26) then Moses stood in the gate of the camp, and said, “Whoever is for the LORD, come to me!” And all the sons of Levi gathered together to him. (27) He said to them, “Thus says the LORD, the God of Israel, ‘Every man of you put his sword upon his thigh, and go back and forth from gate to gate in the camp, and kill every man his brother, and every man his friend, and every man his neighbor.’” (28) So the sons of Levi did as Moses instructed, and about three thousand men of the people fell that day. (Exodus 32:25-28 NASB)

Since the Levites were responsible for the fulltime service of the tent of meeting, the sons of Israel had to provide support for them. The rest of the tribes were given an inheritance in the land, but the Levite’s inheritance was the tithe. Consequently, the sons of Israel were required to give the Levites a tenth of their harvest or the produce from their land.

(20) Then the LORD said to Aaron, “You shall have no inheritance in their land nor own any portion among them; I am your portion and your inheritance among the sons of Israel. (21) To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. (22) The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. (23) Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. (24) For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, “They shall have no inheritance among the sons of Israel.” (Numbers 18:20-24 NASB)

Some call the tithe to the Levites the **social tithe**, for it was given to them for their administrative work of maintaining social order in the kingdom. The Levites were the record keepers, teachers, judges, musicians, health-care providers, and food inspectors, to name a few of their responsibilities. Essentially, the tithe from the production of the land (increase) was their salary for being the social workers for the people. One commentator has described them as the health inspectors, the police, the justice department, and the education department; they were the public service arm of the kingdom-nation of Israel.

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The tithe for the high priest.

The second tithe, which actually came out of the first tithe, was for the high priests of the order of Aaron.

Just as the Levites were supported by the tithe so were Aaron and his sons supported by the tithe, but this tithe came from the tithe given to the Levites. In other words, the Levites were required to give a tenth of their tenth to Aaron for the service of high priest.

(25) Then the LORD spoke to Moses, saying, (26) “Moreover, you shall speak to the Levites and say to them, ‘When you take from the sons of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe. (27) Your offering shall be reckoned to you as the grain from the threshing floor or the full produce from the wine vat. (28) So you shall also present an offering to the LORD from your tithes, which you receive from the sons of Israel; and from it you shall give the LORD’S offering to Aaron the priest.” (Numbers 18:25-28 NASB)

I believe that it is with this tithe, the tithe of the tithe, that we are to understand the verse most often used by pastors to extract money out of their “church members.” It is what could be called “the tithe or be cursed by God fear tactic verse” of Malachi.

The curse of Malachi.

(8) “Will a man rob God? Yet you are robbing Me! But you say, ‘How have we robbed You?’ In tithes and offerings. (9) You are cursed with a curse, for you are robbing Me, the whole nation of you! (10) Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this,” says the LORD of hosts, “if I will not open for you the windows of heaven and pour out for you a blessing until it overflows.” (Malachi 3:8-10 NASB)

To understand what verse 9 really is saying, we need to understand the context of Malachi.

First, the Lord directed most of His ire at the priests and not so much all the people. In fact, based on the first three chapters, the entire focus was on the priests (e.g., Malachi 1:6, 10, 12, 13; 2:1, 4, 7, 8; 3:3). They were the ones that profaned the Lord and brought a curse upon their blessings. We see the same issue presented through Isaiah.

(10) His watchmen are blind; they all do not know; they are all dumb dogs; they cannot bark, dreaming, lying down, loving to slumber; (11) yea, dogs greedy of soul; they do not know satisfaction. And they are

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shepherds; they do not know to discern; they all look to their own way, each one for his own gain, from his own end, saying: (12) Come, and let me bring wine, and let us gulp down fermented drink; and tomorrow shall be as this day, great, exceedingly abundant. (Isaiah 56:10-12 LITV)

The priests were to look out for the people, but they were out for their own gain to the detriment of the people. They were **showing partiality in the instruction** (Malachi 2:9), especially in regard to the tithe; the Lord detests the sin of partiality (2 Chronicles 19:7). According to James 2:9, **if you have partiality you work sin, being reproved by the Law as transgressors.**

Second, and most importantly, the Lord was not cursing the priests; the priests were cursing the Lord. It was just the opposite from what most teach today.

To prove this statement, two translations are presented that read much differently from most other translations. Just because the majority puts it a certain way does not mean the majority is in the right.

With a curse you curse Me, and Me you are defrauding—the nation, all of it. (Malachi 3:9 CV)

With a curse have ye been cursing, and yet me have ye been defrauding—the whole nation. (REB)

A footnote by E.W. Bullinger in *The Companion Bible* states that the primitive text read, **“ye have cursed Me with a curse,”** but was altered by the Sopherim (Jewish scribes) **“to avoid a supposed irreverence.”** Thus, the rendering in the *Concordant Version* (CV) is more accurate than the many translations that are based on the altered text.

The result is that the Lord accused the priests of cursing Him because they withheld the whole tithe, meaning that they gave but held some back, and in turn, were defrauding the whole nation that they represented. Although not stated directly in this verse, there also could have been some question as to the quality of the tithe. After all, the priests were presenting defiled food upon the Lord’s altar and presenting the blind, the lame, and the sick for sacrifice (Malachi 1:7-9). Why not bring in an inferior tithe and keep the best for themselves, for their own gain?

Third, the whole tithe was to be brought into the storehouse.

“Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this,” says the LORD of hosts, “if I will not open for you the windows of heaven and pour out for you a blessing until it overflows.” (Malachi 3:10 NASB)

Nehemiah informs us that the Levites were responsible for bringing their tithe, the tenth of the tithes, to the storehouse.

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The priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse. (Nehemiah 10:38 NASB)

Again, this verse adds credibility to the notion that the curse on the Lord was from the priests and not the people-at-large. In other words, the Levites were withholding from the Lord, and this is what brought the greatest indictment from the Lord.

These three points should serve as a wake-up call to those who run a church or a ministry and demand that their members must give a tithe to them; otherwise, God is going to curse them. If we were to apply this verse to our day, which I do not believe we should, it just might be an indictment on the ones who call themselves pastors, priests, or ministers, and who extract a tenth off the top of the gross income of their membership. The word that comes to me is: **Repent!**

The tithe for the annual pilgrimage.

Now, returning to the tithes, the third tithe that was required of the Israelites, actually, was for their own individual use.

(22) “You shall surely tithe all the produce from what you sow, which comes out of the field every year. (23) You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. (24) If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, (25) then you shall exchange it for money, and bind the money in your hand and go to the place which the LORD your God chooses. (26) You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the LORD your God and rejoice, you and your household. (Deuteronomy 14:22-26 NASB)

Each year the sons of Israel were required to make a pilgrimage to the place where God had put His name. They were to collect a tithe from what they had sown and take it with them to the place designated by the Lord (e.g., Jerusalem). There they were to eat their tithe in the presence of the Lord and rejoice.

If the distance to be traveled was too far for them to transport the tithe, they could exchange it (i.e., redeem it) with money in order to purchase whatever their heart desired once they got to the place designated by the Lord. However, in doing so, they had to add one-fifth to the tithe, which amounted to a total of 12%.

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“If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it.” (Leviticus 27:31 NASB)

In this case, the tithe was like saving for a vacation, only the vacation was a pilgrimage to honor the Lord.

The tithe for the poor, the orphan, and the widow.

Finally, the fourth tithe applied to individuals in need. Every third year a tithe had to be deposited in their hometown for, not only for the Levites, but for the alien, the orphan, and the widow who lived in their town. This tithe was required in the third and sixth year of the seven-year sabbatical cycle with the seventh year not requiring any sort of tithe.

(27) Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you. (28) At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. (29) The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do. (Deuteronomy 14:27-29 NASB)

Question?

Let us pause for a moment and ask: How can any of what has been presented so far apply today to the ecclesia, which is the spiritual body of Christ, in the same sense as it did to ancient Israel in the physical sense?

Today, there is no physical building called a temple, for, individually, we are **the temple of the living God** (1 Corinthians 3:16; 2 Corinthians 6:16), and, collectively, we are **growing into a holy temple in the Lord** (Ephesians 2:21).

There is no need to maintain a temple to offer animal sacrifices for our sins, for Christ has been sacrificed once and for all for all the sin of the world (John 1:29; Hebrews 9:28; 10:10). Now, our bodies are to be **a living and holy sacrifice, acceptable to God** (Romans 12:1).

There is no need to take a pilgrimage to Jerusalem once a year, for we are being built into **the city of the living God, the heavenly Jerusalem** (Hebrews 12:22), **she is our mother above** (Galatians 4:26). Today, we are in Christ, **seated with Christ among the celestials in Christ Jesus** (Ephesians 2:6).

There are no more Levitical and Aaronic priests to minister in a temple, for a new order has come **according to the order of Melchizedek** (Hebrews 7), **not on the basis of a law of physical requirements** (genealogy), but based on **the power of an indestructible life** [i.e., immortal life] (Hebrews 7:16).

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Finally, our inheritance is not a piece of property on earth; it is a new body, an immortal (indestructible), spiritual, celestial, glorified body in the image of the Son of God (Romans 8:23, 29-30; 1 Corinthians 15:42-44; 1 John 3:2).

Obviously, much could be and should be said along these lines, but this is reserved for the third article of this series. However, we must discern whether that which is presented as if it were strictly a physical requirement (law) has a much greater application or meaning based on God's spiritual law. We need to discern in spirit, for this is the realm of God, and all that He does has a spiritual meaning.

Now, some have called the tithe a kingdom tax. After all, Israel was a kingdom nation, and the tenths that they were required to pay went for the public service of the kingdom.

Actually, there are two examples in Scripture that could be called kingdom taxes based on the tenth. The first is discovered under the leadership of Joseph while in Egypt during a time of severe famine, and the second is discovered later under the reign of King Saul. The kingdom tax under Joseph was for good, and the kingdom tax under Saul was for evil. Let us look at the evil tax first.

King Saul takes the tenth for his own gain.

Just as the priests acted with partiality and for their own gain, so did King Saul. According to Samuel, a day came when the sons of Israel were not content with being led by judges and demanded that they have a king just like all the other nations. They were not interested in the Lord's way anymore or in the Lord God being their King, so they demanded a king to judge them and to reign over them; a king of their liking.

This bothered Samuel, for it was a rejection of him as judge, but the Lord comforted him to do as the people demanded, for **“they have forsaken Me and served other gods—so they are doing to you also”** (1 Samuel 8:8). So, Samuel spoke to the people.

(10) So Samuel spoke all the words of the LORD to the people who had asked of him a king. (11) He said, “This will be the procedure of the king who will reign over you: he will take your sons and place them for himself in his chariots and among his horsemen and they will run before his chariots. (12) “He will appoint for himself commanders of thousands and of fifties, and some to do his plowing and to reap his harvest and to make his weapons of war and equipment for his chariots. (13) He will also take your daughters for perfumers and cooks and bakers. (14) He will take the best of your fields and your vineyards and your olive groves and give them to his servants. (15) He will take a tenth of your seed and of your vineyards and give to his officers and to his servants. (16) He will also take your male servants and your female servants and your best young men and your donkeys and use them for

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his work. (17) He will take a tenth of your flocks, and you yourselves will become his servants. (18) Then you will cry out in that day because of your king whom you have chosen for yourselves, but the LORD will not answer you in that day.” (19) Nevertheless, the people refused to listen to the voice of Samuel, and they said, “No, but there shall be a king over us, (20) that we also may be like all the nations, that our king may judge us and go out before us and fight our battles.” (21) Now after Samuel had heard all the words of the people, he repeated them in the LORD’S hearing. (22) The LORD said to Samuel, “Listen to their voice and appoint them a king.” So Samuel said to the men of Israel, “Go every man to his city.” (1 Samuel 8:10-22 NASB)

The king that the Lord was going to give them was a self-serving king who would take a tenth of their increase for himself, the officers of his kingdom, and his servants. In spite of this warning, the people refused to listen to Samuel, so they got what they wanted, but it was not in their best interest.

Even under Saul, the tenth should have gone to the Levites so that they could serve the people, but Saul took it for his own use and to pay for his officers and servants that ran his government. In other words, the people became slaves to their king and his vices.

This is a clear example of a tax levied by an unrighteous leader for his unrighteous government. Notice that this tax was called a tenth and that part of the tax was not based on a tenth but simply taking the best of the fields, vineyards, and olive groves for the king’s servants. In addition, he also took possession of their daughters for perfumers and cooks and bakers, and their male and female servants and their best young men and their donkeys for the king’s work.

Joseph collects two tenths.

The other example of a kingdom tax is discovered in the account of Joseph, the son of Jacob who was sold into slavery in Egypt. He was given the wisdom of God to levy a tax in order to save the people.

Joseph told his frightened brothers when they discovered that he had found favor with Pharaoh and had become his right-hand man, so to speak: **“Do not be afraid, for am I in God’s place?”** (Genesis 50:19). Joseph was not only an interpreter of dreams but also a wise and discerning ruler.

Pharaoh had a dream and Joseph was given interpretation of it. Seven years of abundance would come, followed by seven years of severe famine that would ravage the land. Through Joseph, Pharaoh was told to appoint a man over the land and to collect a fifth of the produce of the land for seven years. Joseph got the job.

(33) “Now let Pharaoh look for a man discerning and wise, and set him over the land of Egypt. (34) Let Pharaoh take action to appoint

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overseers in charge of the land, and let him exact a fifth [i.e., two tenths] of the produce of the land of Egypt in the seven years of abundance.” (Genesis 41:33-34 NASB)

Pharaoh said to Joseph, “See, I have set you over all the land of Egypt.” (Genesis 41:41 NASB)

As the famine took its toll on the land and the people, Joseph bought all the land of Egypt from the people and distributed seed to them to save their lives. In return, they owed Pharaoh a fifth of their harvest.

(23) Then Joseph said to the people, “Behold, I have today bought you and your land for Pharaoh; now, here is seed for you, and you may sow the land. (24) At the harvest you shall give a fifth [i.e., two tenths] to Pharaoh, and four-fifths shall be your own for seed of the field and for your food and for those of your households and as food for your little ones.” (Genesis 47:23-24 NASB)

Interestingly, I have not found any commentators who see this fifth as a tithe or, rather, based on a tenth; but could we not say that this is a double tax (tithe) or two tithes, that is, two-tenths? It was this double tithe that saved the people from starvation and death, that is, brought them into life. The people proclaimed: **“You have saved our lives!”** (Genesis 47:25).

The first tax of two-tenths was exacted in the time of abundance, and the second tax of two-tenths was exacted in the time of harvest during the famine.

Thus, we could call these two-tenths or a 20% tax, which were given to the king, a kingdom tax with the noble purpose of preserving the life of the people. In other words, this tax was a good thing, and the people didn't mind paying it.

Famine of the word.

As an aside (not related to the tenth per se), I see a corollary in our day to the Egyptian famine during the day of Joseph.

Joseph, as a fruitful son (Genesis 49:22), was a type of Christ, the fruitful Son of God who is coming a second time to establish His kingdom among the nations and to bring forth His conquerors, the sons of God and firstfruits who will reign with Him and sit upon His throne for 1,000 years. Fruitfulness is about bringing forth sons. Joseph was a conqueror, for he knew that he was in God's place, and he overcame in that place in spite of adversary. Consequently, Joseph is a type of those, in our day, that **overwhelmingly conquer through Him who loves us** (Romans 8:37; see Revelation 2-3). They are content in God's place of trial, discipline, and even suffering.

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Joseph faced a famine in his day, but we face a similar but more dangerous famine in our day, a famine of the word of God.

“Behold, days are coming,” declares the Lord GOD, “When I will send a famine on the land, not a famine for bread or a thirst for water, but rather for hearing the words of the LORD.” (Amos 8:11 NASB)

If the word of the Lord was based on quantity, we would have to conclude that based on how much is spoken in our day there could never be a famine of the word of the Lord. However, quantity is not the issue, quality is.

Oh, the Lord’s people are hearing a lot of words, even words that they are told are from God’s word, but they are words taken by men from God’s word and taught through the prism of the traditions of their denomination, sect, organization, institution, or particular emphasis or ministry.

The tradition of the tithe, along with many other traditions of men, such as the erroneous doctrines associated with life after death, the immortality of the soul, hell, and the lake of fire, to name a few, are proof of the famine of hearing the words of the Lord.

The spirit of God is training up conquerors much like Joseph. The conquerors will not be overcome by the famine of the words of the Lord, for they will hear the word of the Lord and live by faith, knowing that they are in God’s place. **So faith comes from hearing, and hearing by the word of Christ** (Romans 10:17 NASB).

Well, this is not the topic at hand, but a vital reminder for us in this day as we approach the end of the age, not knowing what each day will look like until He comes.

The “Saul-church.”

Before moving forward, I need to get something else out of the way. For the reasons cited previously, I do not believe that the tithe is transferable to the church of our day. Giving within the ecclesia must be based on the spiritual law of giving, which is presented in article #26. If the tithe exists in our day, it must exist within the governments of the world and not in the church. The tithe has become the tax of the governments of the nations. In the next age, I believe that the tenth will be the kingdom tax administered within kingdom-nations ruled by the Lord’s conquerors. I will explain shortly.

Some commentators make a claim that the Pentecostal-era church for the last 2,000 years is the “Saul-church.” Saul was crowned at the beginning of the wheat harvest, signifying that it was Pentecost (1 Samuel 12:17), which is celebrated with leavened bread (Leviticus 23:17), meaning that the Pentecostal-era church was never intended to be perfect, surely better than purely a Passover-church but,

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nevertheless, still imperfect. Of course, we need Tabernacles to come in order to come into perfection, and this will occur for the conquerors that are raised into immortality in the first resurrection and transfiguration.

As the thinking goes, the “Saul-church” has acted much like King Saul by stealing God’s tithe for men’s use and abuse. I agree with this, but only up to a point. Surely this has happened in our era as men have demanded a tenth out of their membership in order to maintain their lifestyle and organization. The so-called leaders of the “Saul-church” have laid claim to the money of the people as if it were their God-given right to have and to use.

However, I would not call the extracted money from the so-called “Saul-church” a kingdom tax, a tenth, or a tithe, for that matter. It seems to me that it is not a tithe in the biblical sense or a tax in the kingdom sense. It simply is an abuse of authority within the church, as well as a tradition of men, that has no biblical basis. The spiritual law of giving is the basis for the Lord’s work in our day, not the tithe.

To me, what has happened in our era is the result of placing men between believers and the Lord Jesus. When the Lord’s people place a man on a stage with a pulpit, give him a title and authority over their lives through that title and pulpit, give him a salary, and expect him to hear from the Lord and speak to them, then they are placing a man between them and the Lord and are no different than the Israelites when they demanded a king, or even further back, when the sons of Israel, under Moses, refused to listen to the voice of the Lord coming forth from Mt. Sinai and demanded that Moses represent them out of fear that the Lord would kill them. (Sorry for the long sentence.) Saul usurped the tithe of the Lord for himself, and many pastors-teachers-priests-ministers (regardless of the title they take on) are doing likewise.

Mind you, I am not stating that the tithe should be given in the first place. Further, I do not believe that we can rightfully call the abused tithe of our era a tax upon the people. If it were a tax, it would be an illegal tax, an evil one much like King Saul’s tax.

Again, I want to underline the abuse of the tithe that has been perpetrated on the Lord’s people who have failed to study the matter and come to their own conclusion and have instead accepted the tradition of men without question. Most definitely, we are to give for the Lord’s work in our day, but our giving is to come from a heart moved by the motive of love and not from the coercion of fear and greed, or from religious legalism. Removing the shackles of a legal tenth, frees the Lord’s people to give freely and cheerfully. When they do, do you know what happens? They give abundantly and generously.

Mystery Babylon.

Another thing that many Christians have very little understanding of is the fact that the world has been under Babylonian captivity since the days of Daniel when

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the Judahite nation went into captivity. The kingdom-nation of Israel was meant to be the head of the nations (Deuteronomy 28:1, 13) and to lead the world into righteousness and peace, but it failed to achieve its destiny, and in fact, has been set aside. When they went into captivity, the whole world went into captivity with them, and all the nations that followed have remained in captivity to what the Bible calls Mystery Babylon (Revelation 18).

Nebuchadnezzar's dream of a great statue represented the kingdoms of men that would arise in the history of nations until a mighty kingdom would come on the scene that would crush all the kingdoms at once (Daniel 2:31-35). This kingdom is the **Stone Kingdom**, which is **the kingdom of our Lord and of His Christ** (Revelation 11:15) that will rise like a great mountain until it fills the whole earth (Daniel 2:35). Much could be said about this kingdom, but the point is that all the kingdoms together, regardless of their names in history, culminate in what is called Mystery Babylon, the counterfeit to God's kingdom and city.

It is a mystery or secret because few people understand that they are in bondage to this beast system that rules over the nations. If you don't believe it, then read the news of our day with Revelation 18 before you, and you will see it on every front of our lives today.

See my article #9, May 2008, *A Mystery, The Great City Babylon*.

The unrighteous governments of Mystery Babylon place their citizens in bondage to taxes necessary to feed the hungry beast. In turn, the beast provides a level of social order through public services that, in some measure, resemble public services provided by the Levites in the kingdom-priest nation. However, today, the priests are not the heads of local churches but the bureaucrats that run a myriad of governmental agencies. The bureaucrats have become like Levites, only they are secular Levites of their own order.

In the US alone, it is estimated that there are over 1300 agencies across all branches of the US federal government that are involved in everything from A to Z. Recently, I heard someone say that the proposed healthcare legislation might add another 1,000 or more agencies. I am not sure how accurate this is, but I wouldn't be surprised, considering the most recent proposal was over 2,000 pages long.

Of course, in the US, public services are provided by the government from the national to the local level, to include such things as defense and security, health care for senior citizens and the poor (Medicare, Medicaid), pensions (Social Security), and community services covering a wide range of support, such as health care clinics, police and fire protection, education (schools), trash disposal, transportation systems (rail lines, airports, ports), infrastructure (roads, bridges, water, sewer etc.), to name a few. Obviously, taxes have to be collected to provide these services. The 300 million citizens of the US pay over \$1 trillion in taxes annually; however, the amount of government spending far exceeds what comes in through taxes.

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It is a sure thing that a good portion of the taxes collected today throughout the world go to support bloated, wasteful, and inefficient bureaucracies that are wide-open doors for corruption.

Consequently, forget the tenth; most nations exceed this by multiples. Extracting 40-90% of the citizenry's income through taxes to pay for unrighteous government, to keep men and special interests in power over the people, and to maintain a welfare state (statism) is surely in the same league as King Saul's taxation, or King Solomon's burdensome taxes to pay for his lavish building projects, or perhaps worse.

It is a sad fact that most citizens of the nations of the world now live under "taxation without representation," which, historically, has led to two major kingdom splits. The first was when Solomon's kingdom was split into the two houses (Judah and Israel) after his death in 931 BC, and the second was when America declared its independence from the British kingdom in 1776 AD.

The leaders of the nations have usurped God's authority over the nations and have levied taxes on virtually everything they can get away with without its citizenry revolting and them losing power. The nations think that they own the land and the people that live on it.

Only when the kingdom of Christ takes root among the nations will kingdom taxes be levied that are equitable and just, and go for public services that truly serve the needs of the people without waste.

We need the Stone Kingdom of Christ to come to crush Mystery Babylon. The fact of the matter is that we are seeing this crushing going on in the many crises the world has faced since the turn of the millennium.

The tenth as a kingdom tax.

At this point, the question is: What will the tithe or kingdom tax look like in the coming kingdom of Christ? This question is answered by answering five other questions. First, what will be the purpose of the tax? Second, who will manage the tax? Third, what will be taxed? Fourth, how much tax will be required? Fifth, what will be the tax denomination (i.e., produce, goods, money, etc.)?

I don't have all the answers to these questions, but I offer some possible ideas. I hunger to know how the kingdom of our Lord will operate in the oncoming eon, and it drives me to keep searching for answers. One day soon we will know!

First, what will be the purpose of the tax?

God commanded that the sons of Israel tithe to Him, but obviously, He did not need the produce of the land for His own consumption. It was to provide for the social order of His people.

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I believe that in the Kingdom Age the needs of the people will change dramatically and shift from a central government that attempts to meet every need of its citizenry, to a local community that serves one another out of love.

With peace as the norm, there will be no more major wars, at least for a thousand years (Revelation 20:7-9); thus, there will be no need to provide for national defense through a military-industrial complex. This alone will dramatically reduce the amount that will need to be generated through taxes. Further, healing of sickness and disease among the mortal population will be more the norm, so that there will be less of a need for healthcare as we know it today. Knowledge of natural remedies will increase and people will live healthier and longer (Isaiah 65:20; Revelation 22:2) without the help of a dedicated medical profession and hospitals. Health insurance and government-supported health coverage will be a thing of the past. Just consider the loss of US productivity and wealth from the proposed House healthcare legislation that will result in a \$1.2 trillion tax bill for Americans, if it were passed into law.

It seems to me that the kingdom tax under Christ will be for those things that are best provided for by government, such as infrastructure that benefits the majority of the population. Services benefiting smaller segments of the population could be provided by user fees rather than general taxes that hit everyone, whether they use the service or not. Actually, I see the possibility that user fees will replace government taxes for many things.

Well, I can envision many changes for the good that will come to the nations during the Kingdom Age as personal responsibility, righteousness, and justice take root in ways this world has not seen, perhaps since the days of Shem. As a result, the entire tax structure will dramatically change as the need to exact large revenue streams to support unrighteous governments will cease.

Second, who will manage the tax?

I believe that the answer to this question lies in the example of the Levitical priesthood, which is a type of a much greater priesthood, priests according to the order of Melchizedek (Hebrews 7). As we have seen, the Levites provided for the social order of the kingdom-nation and they collected the tenth from the people for this purpose. Scripture tells us that the coming kingdom of Christ will be a kingdom and priests.

“You have made them to be a kingdom and priests to our God; and they will reign upon the earth.” (Revelation 5:10 NASB)

Blessed and holy is the one who has a part in the first resurrection; over these the second death has no power, but they will be priests of God and of Christ and will reign with Him for a thousand years.
(Revelation 20:6 NASB)

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I have written much about the first resurrection and who will be among this group, and I have stressed in these writings that I do not believe every believer will be counted worthy to reign with Christ in the coming age, which is called the Kingdom Age or Tabernacles Age.

All believers have the promise of immortal life and all will come into it eventually, but not all will come into it at the same time. Some will come into immortality in the first resurrection, and others will come into it with the second resurrection and the great white throne judgment; **saved, yet so as through fire** (1 Corinthians 3:15). There is a span of about 1,000 years between the two resurrections.

As I see it, only the conquerors or overcomers (see Revelation 2-3) will participate in the first resurrection and transfiguration, when mortality is put off and immortality is put on. They will be the first (but not the last) to be placed or adopted as sons of the kingdom and to receive immortal bodies (Romans 8:23). They are the firstfruits anointed (1 Corinthians 15:23), the first to be considered worthy to attain to the age and the resurrection from among the dead, the out-resurrection (Luke 20:35; Philippians 3:11).

They are the pioneers of the kingdom of God, the ones that go first and make the way for others to follow later. They are not to be an exclusive company, for their job is to lead the rest of the ecclesia into the kingdom, followed by the rest (all) of mankind.

These anointed, immortal ones will be priests of God and of Christ. But their priesthood will be based on a much greater order than the mortal Levites, for they will be of the order of Melchizedek, which is according to **the power of an indestructible life** (Hebrews 7:16). The indestructible life is the life that has no beginning and no end, which means that it is beyond death; it is immortal.

This poses a question: What happens to believers that are alive on earth when the Kingdom Age commences, but who are not transfigured into immortal bodies? In other words, what happens to the ones who have not conquered? To answer this question, we need to turn to Ezekiel, for here we are given a type of two different priests. The first are the Levites that were disqualified from serving the Lord directly but were put in charge of servicing the house. The second are the sons of Zadok who were qualified to serve the Lord and the people as the high priests.

(10) “But the Levites who went far from Me [i.e., did not conquer] when Israel went astray, who went astray from Me after their idols, shall bear the punishment for their iniquity. (11) Yet they shall be ministers in My sanctuary, having oversight at the gates of the house and ministering in the house...” (13) “And they shall not come near to Me to serve as a priest to Me, nor come near to any of My holy things, to the things that are most holy; but they will bear their shame and their abominations which they have committed. (14) Yet I will appoint them

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to keep charge of the house, of all its service and of all that shall be done in it. (Ezekiel 44:10-11, 13-14 NASB)

The sons of Zadok were the Levitical priests that were singled out for special service because of their faithfulness to the Lord when the rest of their Levite brothers were unfaithful. In other words, they stuck with the Lord when the rest of their brethren from the tribe of Levi strayed from the Lord.

(15) “But the Levitical priests, the sons of Zadok, who kept charge of My sanctuary when the sons of Israel went astray from Me, shall come near to Me to minister to Me; and they shall stand before Me to offer Me the fat and the blood,” declares the Lord GOD. (16) “They shall enter My sanctuary; they shall come near to My table to minister to Me and keep My charge. (17) It shall be that when they enter at the gates of the inner court, they shall be clothed with linen garments; and wool shall not be on them while they are ministering in the gates of the inner court and in the house. (18) Linen turbans shall be on their heads and linen undergarments shall be on their loins; they shall not gird themselves with anything which makes them sweat. (19) When they go out into the outer court, into the outer court to the people, they shall put off their garments in which they have been ministering and lay them in the holy chambers; then they shall put on other garments [i.e., of wool] so that they will not transmit holiness to the people with their garments.” (Ezekiel 44:15-19 NASB)

Notice the similarity of the name *Zadok* to the title *Melchi-zedek*. *Zadok* means “righteousness,” which is similar to *zedek*, and *Melchi* means “king.”

(1) For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, (2) to whom also Abraham apportioned a tenth part of all the spoils, was first of all, by the translation of his name, king of righteousness, and then also king of Salem, which is king of peace. (Hebrews 7:1-2 NASB)

Thus, Melchizedek was king (*melchi*) of righteousness (*zedek, zadok*). He also was king of Salem, which is king of peace. In other words, *Salem* means “peace” and refers to ancient *Jeru-salem*, which means “the possession of peace.” Most likely, Melchizedek was the founder and builder of Jerusalem.

It is important to understand that Melchizedek is a type of Christ, God’s Son and High Priest of God (Hebrews 5:5-6), and that the sons of Zadok are a type of the immortal priests that will reign with Christ in His coming kingdom. They are priests according to the order of Melchizedek, for they possess the same indestructible (i.e., immortal) life. Their changing into linen and wool garments signifies their movement between the celestial (linen) and physical (wool) realms.

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I most recently covered some of this ground in my periodical *The Upward Call* in the series titled *Flesh and Blood Shall Not Inherit the Kingdom* (October 2009). Also, please see my book *The Purpose and Plan of the Eons*, Volume 2, Chapter 2. *This Mortal Must Put On Immortality*.

Consequently, based on the types presented in Ezekiel 44, most likely, two groups will be responsible for the affairs of the kingdom.

The ones typified by the sons of Zadok are the immortal king-priests of the kingdom, according to the order of Melchizedek; they sit upon the Lord's throne reigning with Him as the kings, priests, lords, and judges ruling over the nations. If you have read my series on New Jerusalem, you should know by now that I see this group as New Jerusalem.

The ones typified by the Levites are the mortal administrators (governmental public servants) of the kingdom that provide and manage the services to maintain social order. They are under the charge of the king-priests according to the order of Melchizedek. They are citizens of the kingdom but not rulers.

I realize that some might question such a proposal; after all, this implies that some Christians will be unfaithful to the Lord and thus disqualified from reigning with Christ in the coming Kingdom Age. Actually, this is exactly what I am implying. Paul alluded to the prospect throughout his epistles. Consider this as an example:

(24) Do you not know that those who run in a race all run, but only one receives the prize? Run in such a way that you may win. (25) Everyone who competes in the games exercises self-control in all things. They then do it to receive a perishable wreath, but we an imperishable. (26) Therefore I run in such a way, as not without aim; I box in such a way, as not beating the air; (27) but I discipline my body and make it my slave, so that, after I have preached to others, I myself will not be disqualified. (1 Corinthians 9:24-27 NASB)

Disqualified from what? From inheriting the kingdom in the next age through the first resurrection! **“That I might attain to the *out*-resurrection from among the dead!”** (Philippians 3:11).

Paul cites examples of unfaithful Christians in his epistles, as well as ones who fell away from the faith by returning to Judaism or holding to traditions of men, a charge leveled against the religious leaders by Jesus (Mark 7:8).

The traditions of men are alive and well in our day, and they lead to faithfulness to men and their ways and not to the Lord and His life. This is another topic unto itself, so I must leave it at this and trust that you will search Scripture for further understanding.

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Now, there is one more matter that needs to be addressed in light of the preceding, and it deals with a set of verses that the prosperity preachers often use.

“Then you will see and be radiant, and your heart will thrill and rejoice; because the abundance of the sea will be turned to you, the wealth of the nations will come to you.” (Isaiah 60:5 NASB)

“Your gates will be open continually; they will not be closed day or night, so that men may bring to you the wealth of the nations, with their kings led in procession.” (Isaiah 60:11 NASB)

But you will be called the priests of the LORD; you will be spoken of as ministers of our God. You will eat the wealth of nations, and in their riches you will boast. (Isaiah 61:6 NASB)

‘I will shake all the nations; and they will come with the wealth of all nations, and I will fill this house with glory,’ says the LORD of hosts. (Haggai 2:7 NASB)

I have heard these verses used by those who preach a false prosperity gospel as if the church is going to take all the wealth of the nations and leave the nations in the lurch, so to speak. They preach these verses with glee in their voices in a self-serving way as if the nations are going to become the slave of the church so that the church can live lavishly. I believe such gross teaching is the farthest from the truth.

First, Isaiah has New Jerusalem in view starting in Isaiah 60. This is easy to verify by comparing Isaiah 60-65 to Revelation 21-22. Again, I refer you to my series on New Jerusalem. Second, New Jerusalem is a people, specifically the ones who inherit immortal bodies to be placed as sons of God, for they conquered or overcame (Revelation 2-3; 21:7). Third, New Jerusalem receives the wealth so that it can be a blessing to the nations and lead the whole earth into the glory of the Lord, which is the greatest measure of wealth anyone could ever have. Fourth, I believe that this wealth is collected as a kingdom tax to be used to provide for the public service of the nations. In other words, it is used for a noble cause and not for the self-serving greed of a few.

Well, I have provided far more information that I had planned, but I trust that what has been presented provides some clarity and encouragement.

Third, what will be taxed?

The question of what will be taxed is an important one. Today, the governments of the world tax virtually anything that they so desire to bring in revenue to the state and for whatever reason they deem necessary. But how does God view the matter? **In the beginning, God created the heavens and the earth** (Genesis 1:1) and later the Lord reminded the Israelites: **All the earth is Mine** (Exodus 19:5), and **the land is Mine** (Leviticus 25:23).

THE TENTH — THE KINGDOM TAX [TITHE]

As the Creator and Owner of all things, God lays claim to all that He has created. It is His, and He has a right to demand something in return for His work of creation.

After all, God worked six days to restore the earth that He created, and He rested on the seventh day. In turn, He expects a return on His investment, so to speak. When He formed man from the soil of the earth, He commanded him to be fruitful and to rule over the earth. Part of man's fruitfulness was to come from the land, the other from his loins (procreation). In other words, man was to make the land productive and use what came from the land for his livelihood.

However, the land does not belong to man but to God. We could say that God is the landlord, and He expects a return on the productivity of His land. This was the basis of the tenth commanded through the Law of Moses. The sons of Israel were to make the land productive and give God a tenth of their produce.

This command works well with an agrarian society in which people provide for themselves from the land. In an agrarian society, the land is valued based on its productivity.

Today, there are areas of the world, especially in the less developed nations, that are still very much agrarian; however, many nations are no longer so. In most nations, the land is bought and sold based on the value of what can be built on the land, not what can be grown on it. Thus, the land is bought and sold based on speculation and not on productivity. Further, more and more farms are run by large corporations that sell their produce for profit.

So, this raises the issue of what will be taxed in the coming kingdom. Obviously, God owns the land, and much of the land is no longer used for productive purposes. Again, today's governments tax the land based on speculative value not its productive value. Will the world return to its agrarian roots in the next age? I doubt it. I believe that with the shackles of unrighteous government, in large part, removed from the people of the world, the quality of life and innovations will increase in greater measure than we have seen even in our lifetime.

Consequently, I submit that the kingdom tax levied by the rulers of God's kingdom on earth would have to be based on productivity associated with the land, to include crops but also all that is taken or generated through the natural resources harvested from the earth. This would mean that the kingdom tax would be levied only at the source of harvesting God's resources and not on what man does with the resource to enhance its value. For example, a tax would be levied on the tree that is harvested but not on the table or chair that is made from the wood of the tree. The tax is on the resource not the final product. For example, there would be a kingdom tax on oil, gas, gold, silver, etc. taken out of the ground, on electricity generated by natural resources, including wind, and on fish taken from the sea. However, there would be no kingdom tax on jewelry made from gold or silver, on plastic made from oil, on paper bags made from trees, or the food prepared by restaurants, etc.

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As an aside, most nations use some form of value-added tax that taxes every step of production from harvesting to the making of the final end-use products. These taxes are added on to the price of the product so that by the time the consumer purchases the product all the various taxes are inflated into the price. But the insult does not stop here, for, in many nations, the consumer is then required to pay a sales tax on the purchase price. In our area, we pay an 8% sales tax on most non-tangible goods.

The good news is that God's kingdom will not operate in such a usurious manner. According to the principle of the tenth, one-tenth of all that man brings forth from God's creation belongs to Him. In turn, man gets to keep the other nine-tenths for himself. This is the basis for the kingdom tax of the tenth.

Fourth, how much tax will be required?

The obvious answer is the tenth. However, it is possible that it could be levied in a multiple of the tenth. Let us look at the tenth required of the sons of Israel.

Assuming that the mandatory tithe was a tax, averaging out the three tithes required of the people over a seven-year period with the seventh year, the sabbatical year, not requiring a tithe, the Israelites were taxed 20% each year: in years one, two, four, and five they paid 20%; in years three and six they paid 30%, and in year seven they paid 0%. If they redeemed their tithe to go to the festivals in Jerusalem, then it would have added another 2% each year, which would have resulted in a tax just under 22%.

But keep in mind that each year a 10-12% tithe was for their use to celebrate the festivals in Jerusalem. Again, I would liken this to a vacation savings plan, only this vacation was to honor God. Consequently, to call this particular tithe a kingdom tax seems to be a stretch.

The kingdom tax that went for the public service averaged about 11.5% per year over the seven-year period; 10% in four of the years and 20% in two of the years.

We also should keep in mind that Joseph levied a 20% tax from the Egyptians in order to provide for times of hardship. If the possibility will exist for such things as famines to occur during the Kingdom Age, then the argument could be made that the rulers of the kingdom could levy a 20% tax during those times. But keep in mind that this is far less than the 40-90% extracted from the citizens of some nations, especially in ones that are social-welfare states.

I conclude that the kingdom tax will be at least a tenth and possibly two-tenths, but no more, and it will be a tax on what is harvested from God's creation, not what man does with it after harvesting.

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Fifth, what will be the tax denomination?

To be honest, I don't have a clue! Unless the world returns to an agrarian society where everyone tills the soil for their own needs, it is unlikely that produce from the land will be the commodity of exchange.

Today, especially in the US, many nations buy and sell with debt money, which means that it was created out of debt, not wealth. This is why the US is in such trouble financially. Our debt is exceeding our wealth as a nation because the Fed is printing huge sums of money created out of debt. The only way out of this mess is total collapse of the system, which will occur when Mystery Babylon falls completely. The only other solution is a jubilee in which all debt is canceled.

The economy of the world will change in the Kingdom Age as the wealth of a kingdom-nation becomes the basis for whatever commodity is used for buying and selling. Most likely, the economy of the kingdom of God will operate as a free market entrepreneurship backed by all the wealth of a nation from all sources.

Well, I have gone far beyond my initial thought for this article, but I trust it gives you some food for thought regarding the coming kingdom of Christ and how we should approach the matter of the tenth as a kingdom tax.

CEV	Contemporary English Version
CV	Concordant Version
DNT	Darby New Translation
GNB	Good News Bible
KJV	King James Version
LITV	Literal Translation of the Holy Bible
MNT	Murdock New Testament
NASB	New American Standard Bible
NLT	New Living Translation
REB	Rotherham's Emphasized Bible
YLT	Young's Literal Translation

Article: #27, December 2009

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