

# MIQDASH BETHEL COVENANT INSTITUTION

## THE LAWS OF TITHING

### A DEEP COVENANT STUDY FROM THE TANAKH

מַעֲשֵׂר | Ma'aser | The Tenth Part

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What the Covenant Actually Commands — and What Three Religions Have Done With It

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Covenant Research Study

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Authority: The Tanakh — The Word of יהוה Alone

Evidentiary Standard: Devarim (Deuteronomy) 19:15 — Two or Three Witnesses

Audience: Judaism | Christianity | Islam

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#### DOCTRINAL AUTHORITY — STANDING RULE OF MIQDASH BETHEL COVENANT INSTITUTION

This document operates under the sole authority of the Tanakh — the Written Torah, Nevi'im (Prophets), and Ketuvim (Writings). No rabbinic tradition, church council decision, hadith collection, or commentary carries binding authority over covenant law. Scholars, rabbis, historians, and commentators cited herein are used strictly as historical witnesses — to show what qualified readers have observed in the text across generations — not as doctrinal authority. All interpretations are

weighed against the written text of the Tanakh by the Devarim 19:15 two-or-three-witness evidentiary standard.

## HOW TO READ THIS DOCUMENT — TANAKH BOOK NAMES

All Tanakh books are cited by their Hebrew names with English equivalents in parentheses. The following books are referenced in this study:

HEBREW NAME	ENGLISH EQUIVALENT	ROLE IN THIS STUDY
<b>Bereishit</b>	Genesis	Pre-Sinai tithe precedents: Avraham and Melchizedek; Ya'akov's vow
<b>Vayikra</b>	Leviticus	Primary tithe law: all produce and livestock belonging to יהוה
<b>Bemidbar</b>	Numbers	First tithe assigned to the Levites; tithe of the tithe to the priests
<b>Devarim</b>	Deuteronomy	Second tithe (pilgrimage/festival); third tithe (poor tithe); confession of tithing; Shemittah cycle
<b>Divrei HaYamim</b>	Chronicles	Hezekiah's restoration of tithes to the storehouses
<b>Ezra-Nehemiah</b>	Ezra / Nehemiah	Post-exilic restoration of tithing covenant; storehouse designation
<b>Amos</b>	Amos (Trei Asar)	Covenant rebuke of corrupted tithing practice (Amos 4:4)
<b>Malakhi</b>	Malachi (Trei Asar)	The challenge: rob יהוה in tithes and offerings; bring the whole tithe to the storehouse

## PART I — INTRODUCTION: THE QUESTION BEFORE THE PLUMB LINE

Few subjects in religion generate more confusion, controversy, and financial exploitation than the tithe. In American Christianity, tithing has become a primary mechanism of institutional fundraising — frequently invoked with **Malakhi 3:10** while ignoring the entire covenant framework in which that text sits. In rabbinic Judaism, tithing is discussed at great length in the Talmud with layers of post-biblical interpretation layered over the original covenant text. In Islam, zakat functions as a parallel obligation recognized across all three traditions as rooted in the covenant of the Children of Israel.

This study does not approach tithing as a fundraising question. It approaches it as a covenant law question:

**What does the Tanakh actually say? To whom does it apply? What is the object of the tithe? Who receives it? What is the purpose? And what happens when those structures no longer exist?**

Miqdash Bethel Covenant Institution applies the Devarim 19:15 evidentiary standard throughout: every major claim is confirmed by two or three independent authoritative sources. The plumb line is the written text of the Tanakh. All commentary — rabbinic, Christian, Islamic — is evaluated as historical witness against that text, never as authority over it.

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## PART II — LEXICAL FOUNDATION: WHAT THE HEBREW WORDS ACTUALLY MEAN

### A. THE ROOT WORD — אָסַר (ASAR, H6237)

The Hebrew verb אָסַר (*asar*, Strong's **H6237**) is the primitive root from which all tithe terminology derives. It means **"to tithe"** — specifically, to take or to give a tenth part. The root is cognate with אָסַר (*aser*, H6235), the numeral **ten**. Tithing is linguistically inseparable from the number ten — it is not a general word for generous giving. It is a precise term: one-tenth.

### B. THE NOUN — מַעֲשֵׂר (MA'ASER, H4643)

The noun **מַעֲשֵׂר** (*ma'aser*, Strong's **H4643**) is translated "tithe" or "tenth part." It appears 32 times in the Masoretic Text of the Tanakh. The BDB lexicon defines it as "*tenth part, tithe; payment of a tenth part.*" The TWOT entry (1711h) confirms it is used exclusively as a noun denoting the tenth portion designated for covenant obligations.

**CRITICAL LEXICAL FINDING:** The Tanakh specifies with precision what *ma'aser* applies to. A careful reading of every occurrence of H4643 in the Torah reveals that the object of the tithe is consistently: (1) agricultural produce — grain, wine, oil; (2) herd and flock animals; and (3) the fruit of trees. **Nowhere in the Tanakh is a wage earner's salary, trade income, or monetary earnings designated as a tithe-bearing commodity.** This is not a minor point — it is the foundational structure of the law itself.

### C. THE TERM **תְּרוּמָה** (TERUMAH, H8641) — OFFERING SEPARATED BEFORE THE TITHE

Before the tithe was calculated, **תְּרוּמָה** (*terumah*, Strong's **H8641**) was separated — a portion lifted off (from *rum*, **H7311**, "to be high, to raise") and given to the priests. The *terumah* was not counted as part of the tithe system; it preceded it. Only after *terumah* was separated could the *ma'aser* calculation begin.

## PART III — THE COVENANT TITHE STRUCTURE: THREE TYPES ACROSS A SEVEN-YEAR CYCLE

The Tanakh does not prescribe a single undifferentiated "10% tithe." The covenant establishes a multi-tiered system operating on a **seven-year Shemittah (Sabbatical) cycle**. In Years 1, 2, 4, and 5 — the First and Second Tithes operate simultaneously. In Years 3 and 6 — the Second Tithe is replaced by the Poor Tithe. In Year 7 (Shemittah) — tithes are suspended entirely along with debt and agricultural obligations.

TITHE	HEBREW NAME	TANAKH SOURCE	RECIPIENT	CYCLE YEARS
First Tithe	<b>מַעֲשֵׂר ראשון</b> (Ma'aser Rishon)	<b>Bemidbar (Num.) 18:21–32; Vayikra (Lev.) 27:30–33</b>	The Levites	All 6 active years

<b>Tithe of the Tithe</b>	תרומת המאסר (Terumat HaMa'aser)	<b>Bemidbar (Num.) 18:26–28</b>	The Priests (Kohanim)	From Levites' share; all years
<b>Second Tithe</b>	מעשר שני (Ma'aser Sheni)	<b>Devarim (Deut.) 14:22–27; Deut. 12:11–18</b>	Owner consumes in Jerusalem	Years 1, 2, 4, 5
<b>Poor Tithe</b>	מעשר עני (Ma'aser Ani)	<b>Devarim (Deut.) 14:28–29; Deut. 26:12</b>	Levite, stranger, orphan, widow	Years 3 and 6
<b>Shemittah Year</b>	שמיטה (Shemittah)	<b>Devarim (Deut.) 15:1–3; Vayikra (Lev.) 25:1–7</b>	No tithe; debts released; land rests	Year 7

### A. THE FIRST TITHE — MA'ASER RISHON (TO THE LEVITES)

The primary command is given in **Bemidbar (Numbers) 18:21**:

**"And to the children of Levi — behold, I have given all the tithe in Yisra'el as an inheritance, in exchange for their service which they serve, the service of the Tent of Meeting." — Bemidbar (Numbers) 18:21 (Alter translation)**

This is the foundational tithe. It is a covenant assignment: **Yahweh** designated the Levites to receive the first 10% of all produce and livestock because He assigned them no tribal land inheritance (**Bemidbar 18:20, 23–24**). The Levites in turn tithed 10% of what they received to the Kohanim (priests) — this was the *terumat hamaaser*, the "**tithe of the tithe**" (**Bemidbar 18:26–28**).

**Vayikra (Leviticus) 27:30–33** establishes the holiness of the tithe:

**"And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, belongs to Yahweh; it is holy to Yahweh. If a man wishes to redeem part of his tithe, he shall add a fifth to it. And all the tithe of the herd or the flock, whatever passes under the rod, every tenth one shall be holy to Yahweh" — Vayikra (Leviticus) 27:30–32**

The text is unambiguous: the object of the tithe is **produce of the land** and **animals**. The text specifically says "**tithe of the land**" — it is tied to agricultural production in the covenant land. Note also: a redeemable tithe (in monetary equivalent) requires an added **20% penalty**, which is a strong disincentive to monetary substitution.

## **B. THE SECOND TITHE — MA'ASER SHENI (FESTIVAL/PILGRIMAGE)**

The second tithe is legislated in **Devarim (Deuteronomy) 14:22–27**:

**"You shall surely tithe all the produce of your seed that comes out of the field year by year. And you shall eat before Yahweh your Elohim, in the place that He shall choose to make His name dwell there, the tithe of your grain, of your wine, and of your oil, and the firstborn of your herds and flocks, that you may learn to fear Yahweh your Elohim always." — Devarim (Deuteronomy) 14:22–23**

The second tithe served as a **festival and pilgrimage tithe**. It was brought by the owner to Jerusalem — or if the distance was too great, converted to silver and taken to Jerusalem to purchase food and drink for a feast of worship before **Yahweh (Devarim 14:24–26)**. Critically, the Levites in the owner's city were to be included in the festival (**Devarim 14:27**). This tithe had a welfare and communal worship dimension — it was not merely institutional support.

## **C. THE THIRD TITHE — MA'ASER ANI (THE POOR TITHE)**

In the third and sixth years of the Shemittah cycle, the second tithe was replaced by the poor tithe. The command is given in **Devarim (Deuteronomy) 14:28–29**:

**"At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that Yahweh your Elohim may bless you in all the work of your hands that you do." — Devarim (Deuteronomy) 14:28–29**

The poor tithe was not taken to Jerusalem but stored in the **local community** for distribution to the Levite, the stranger (ger), the orphan, and the widow. This is explicitly a **community welfare system**

built into the covenant tithe structure. Its recipients are not religious professionals but vulnerable members of society.

## D. THE TITHING CONFESSION — DEVARIM 26:12–15

The Tanakh includes a remarkable covenant confession to be spoken upon completing the tithe in the third year:

**"I have removed the sacred portion from my house, and moreover I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all your commandment that you have commanded me. I have not transgressed any of your commandments, nor have I forgotten them... Look down from your holy habitation, from heaven, and bless your people Israel..." — Devarim (Deuteronomy) 26:13–15**

This covenant confession is a forensic declaration before **Yahweh**: **"I have complied."** It invokes a blessing tied directly to the act of covenant faithfulness in tithing. This is the foundation of the **Malakhi 3:10** promise — it is not a new idea. The blessing and the tithe are covenant-linked throughout the Torah.

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## PART IV — PRE-SINAI PRECEDENTS: AVRAHAM AND YA'AKOV

### A. AVRAHAM AND MALKI-TZEDEK (BEREISHIT 14:18–20)

The opening act of tithing in the Tanakh stands 430 years before Sinai. Returning from battle — having broken the military dominance of Chedorlaomer's four-king coalition and recovered his nephew Lot — Avram encountered **Malki-Tzedek (Melchizedek)**, king of Shalem and priest of **El Elyon (H410/H5945)**. Malki-Tzedek brought out bread and wine, pronounced a blessing crediting **El Elyon** with the victory, and Avram answered with a tenth of all the battle spoils.

**"And Malki-Tzedek, king of Shalem, brought out bread and wine; he was a priest of El Elyon... and he [Avram] gave him a tithe of all." — Bereishit (Genesis) 14:18–20**

Before this passage can carry doctrinal weight, its historical context demands a full accounting. The one-tenth offering on war plunder was not unique to Avram. Across the ancient Near East of his day — from the Sumerian city-states of Lagash and Ur, through the Akkadian empire, to the Canaanite city-states of the Levant — the practice known in cuneiform as *esru* or *šretū* was a recognized convention: a tenth of war spoils or agricultural income rendered to a king-priest in acknowledgment that the local deity had secured the victory. The Carthaginians practiced the same custom centuries later, sending annual tithes from war gains to the Temple of Melqart in Tyre. The cultural form Avram used was the universal language of divine acknowledgment in his world.

What set his act apart was not the number ten. It was the direction, the condition, and the declaration. Avram was the military victor — the strongest party on the field. No political custom of his day obligated the conqueror to pay tribute to anyone. He owed Malki-Tzedek nothing by force of law or social pressure. He gave voluntarily, after receiving a blessing, and in the very next breath he named **El Elyon** as **Yahweh** — his own God and covenant partner (**Bereishit 14:22**). He then refused every thread of enrichment from the King of Sodom, sealing the declaration: the battle gain belonged to **Yahweh**, not to any earthly king. The cultural form was borrowed. The covenant content was original and specific.

Four covenant boundaries must be firmly drawn around this passage before it can be applied doctrinally:

- **The tithe was voluntary** — no law commanded it and no superior power compelled it. Avram acted from covenant instinct, not legal obligation.
- **The object was war spoils**, not grain, oil, flocks, or any produce of Avram's own fields. There is no record anywhere in Bereishit that he tithed from his accumulated personal estate.
- **It was a singular event**, not a recurring pattern. The Tanakh records no annual tithe from Avram to Malki-Tzedek or any other sanctuary.
- **The priest was not Levitical** — Levi had not yet been born. **Malki-Tzedek** holds a unique priestly office in the Tanakh, referenced again in **Tehillim (Psalm) 110:4**.

What this passage establishes is not a tithing law. It establishes a **covenant instinct** — the deep recognition, embedded in Avraham before the Torah was given, that **Yahweh** is the source of all increase and that the proper response to divine provision is to return a portion through the one who represents that God. That instinct preceded Sinai. Sinai gave it institutional form.

## **B. YA'AKOV'S VOW AT BEIT-EL (BEREISHIT 28:20–22)**

Fleeing from Esav (Esau), Ya'akov (Jacob) made a vow at Beit-El after his dream of the ladder:

**"...and of all that You give me I will give a full tenth to You." — Bereishit (Genesis) 28:22**

The conditionality is explicit — **"if You will be with me, keep me in this road, give me bread to eat and clothing to wear, and bring me back in peace to my father's house"** — and it is the mark of a man bargaining from the position of a fugitive, not legislating from Sinai. This was not a legal tithe. It was a covenant vow of reciprocal faithfulness: *if You do, I will*.

Taken together, the Avram and Ya'akov accounts form the two required witnesses under **Devarim 19:15** that the principle of the tenth belonged to the covenant of the Patriarchs long before it became covenant law at Sinai. But they establish principle, not precedent for the specific institutional structure that followed. The cultural soil in which both acts were rooted was the ancient Near Eastern convention of honoring the deity through the one-tenth acknowledgment — the *esru* of the Sumerian and Akkadian world Avram was born into. **Yahweh** did not invent that number out of nothing — He met His covenant people where they already were, and in due time He redeemed the form and gave it full covenant architecture at Sinai.

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## PART V — THE PROPHETIC WITNESS ON TITHING

### A. AMOS — CORRUPTED TITHING AS A SIGN OF APOSTASY

The prophet **Amos** delivers a devastating sarcastic rebuke in **Amos 4:4**:

**"Come to Bethel, and transgress; to Gilgal, and multiply transgression. Bring your sacrifices every morning, your tithes every three days..." — Amos (Trei Asar) 4:4**

Amos is speaking with biting irony. The Northern Kingdom was tithing religiously — but the covenant that gave tithes their meaning had been shattered by injustice, idolatry, and exploitation of the poor. The prophet's point: **a tithe given outside of covenant faithfulness is not obedience — it is transgression.**

### B. MALAKHI — THE CHALLENGE AND THE PROMISE

The most-quoted tithing text in all of religious life comes from **Malakhi (Malachi)**, the last of the Trei Asar (Twelve Prophets):

**"Will a man rob Elohim? Yet you are robbing Me. But you say, 'How have we robbed You?' In the tithes and contributions. You are cursed with a curse, for you are robbing Me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in My house. And thereby put Me to the test, says Yahweh of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need." — Malakhi (Malachi) 3:8–10**

Covenant analysis of this passage requires precise reading of its context:

- **The audience is post-exilic Judah (Malakhi dates to approximately 450–400 BCE, the time of Ezra-Nehemiah).** The people had returned from Babylon. The Temple had been rebuilt. The Levites and priests were in place.
- **The "storehouse" (מִזְבֵּחַ, *otsar*, H214) is the physical Temple storage room for tithed produce, as confirmed in **Nehemiah 10:38–39; 12:44; 13:12–13****
- **The test is a covenant test** — the Hebrew word for "test" here is בָּחַן (*bachan*, H974), not the *nasab* (H5254) that humans are forbidden to use toward **Yahweh** in **Devarim 6:16**. This is a unique invitation to **verify covenant faithfulness**
- **The promise is agricultural and covenantal** — connected to the Devarim 28 blessing framework. The "windows of heaven" language echoes the rain-blessing of the covenant (**Devarim 11:14; 28:12**)

**Critical covenant correction:** Malakhi 3:10 is **not** a general statement that giving 10% to a church guarantees financial prosperity. Read in covenant context, it is a specific covenantal challenge addressed to a specific covenant community (post-exilic Israel) in a specific institutional context (Temple with functioning Levitical priesthood) about a specific obligation (agricultural produce, not wages).

## C. DIVREI HAYAMIM AND NEHEMIAH — INSTITUTIONAL RESTORATION OF TITHES

King Hizki'yahu (Hezekiah) restored covenant tithing practice as part of his national reform in **Divrei HaYamim Bet (2 Chronicles) 31:4–12**. The people brought the first fruits and tithes in abundance. The storehouses overflowed (**31:10**). Nehemiah similarly restored tithing discipline in **Nehemiah**

**10:37–39; 13:10–13** after discovering that the Levites had abandoned the Temple because they were not receiving tithes and had returned to farm their own fields.

Nehemiah's correction is particularly instructive: the failure of **Yisra'el** to tithe had created institutional breakdown at the very sanctuary. The Levites had no choice but to return to agricultural work for survival. The tithe was not a spiritual aspiration; it was the economic backbone of the covenant community's priestly class.

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## PART VI — THREE-RELIGION COVENANT AUDIT

Miqdash Bethel Covenant Institution applies the Three-Religion Simultaneous Reach standard to all covenant studies. Every finding from the Tanakh is measured against what Judaism, Christianity, and Islam have each done with the same text.

### A. JUDAISM — WHAT IT PRESERVES AND WHERE IT DEPARTS

#### What Judaism preserves correctly:

- Recognition that *ma'aser* is land-based and agricultural — applying only in Eretz Yisra'el (the Land of Israel)
- The understanding that tithes without a functioning Levitical priesthood and Temple system face a different legal status
- The distinction between *ma'aser rishon*, *ma'aser sheni*, and *ma'aser ani*
- Acknowledgment of the Shemittah cycle as governing the tithe calendar

#### Where post-biblical rabbinic commentary departs:

- The Talmud expanded tithing beyond land produce in various rulings — rabbinic enactments extending tithe obligations to money income, fish, and other non-agricultural commodities that the Torah text itself does not specify
- Rabbinic debate (Babylonian Talmud) over whether tithing obligations apply outside Israel after the Exile generated competing positions that represent post-biblical legal development, not Tanakh covenant law

**Covenant assessment:** Judaism is closest to the Tanakh framework but must distinguish between written Torah authority and rabbinic extension.

## B. CHRISTIANITY — THE MOST SIGNIFICANT DEPARTURE

The church's use of tithing represents the most significant departure from the Tanakh's covenant framework:

- **Money wages are not tithed in the Tanakh.** The church has transformed an agricultural land-stewardship law into a 10%-of-gross-salary obligation for wage earners. There is no Tanakh authority for this.
- **The "storehouse" is not the church.** The church has equated itself with the Temple storehouse of **Malakhi 3:10**. The Temple storehouse was a specific physical location in Jerusalem that housed grain and produce for Levites and priests. The church is not the Temple; the pastor is not a Levite; the building fund is not covenant welfare for the vulnerable.
- **The "prosperity gospel" application of Malakhi 3:10** to personal financial blessing inverts the text's meaning. The covenant promise was to a farming community that the rains would come and the crops would not be destroyed by pests — not a promise of personal wealth to salary earners who give to a religious institution.
- **The New Testament does not establish a tithing law.** Not one New Testament epistle commands tithing. The closest is **2 Corinthians 9:7**: "Each person should give what they have decided in their heart to give, not reluctantly or under compulsion, for **Elohim** loves a cheerful giver." This text does not command ten percent; it commands *freewill generosity*.

**Covenant assessment:** The church's monetized, salary-based tithing system is a departure from Tanakh covenant law. It is not without merit as an institutional funding model — but it must not claim Tanakh covenant authority for its practice.

## C. ISLAM — THE ZAKAT PARALLEL

Islam preserves a covenant tithing structure in the form of **Zakat** (*zakah*) — one of the Five Pillars. The Quran acknowledges that zakat was commanded upon the Children of Israel (**Surah Al-Ma'idah 5:12; Surah Maryam 19:31**). Key comparisons:

ELEMENT	TANAKH MA'ASER	ISLAMIC ZAKAT
Rate	10% of produce/livestock	2.5% of wealth above nisab threshold; 10% on rain-watered crops

<b>Object</b>	Agricultural produce, animals, fruit of trees	Monetary wealth, gold/silver, trade goods, agricultural produce
<b>Recipients</b>	Levites, priests, poor, widow, orphan, stranger	Eight categories (asnaf) prescribed in Quran 9:60 including poor, needy, wayfarers
<b>Mandatory?</b>	Yes — mandatory covenant obligation on produce; violation = "robbing יהיה"	Yes — one of the Five Pillars; failure is a major sin
<b>Purpose</b>	Covenant community welfare; Levitical support; worship/pilgrimage; poor relief	Purification of wealth; community welfare; social equity

**Covenant assessment:** Islam's zakat system demonstrates that the covenant tithing principle survived beyond the Tanakh into the Abrahamic family. Islam's acknowledgment that zakat was given to the Children of Israel confirms the covenant continuity. However, Islam extended the obligation to monetary wealth — a rabbinic-parallel development that also lacks direct Tanakh textual authority.

## PART VII — COVENANT RESPONSE: WHAT THE PLUMB LINE REQUIRES

Having passed the tithing laws through the Tanakh plumb line, Miqdash Bethel Covenant Institution issues the following covenant witness.

### I. THE TITHE IS A COVENANT LAW, NOT A CHURCH FUNDRAISING MECHANISM

The *ma'aser* was established by **Yahweh** as part of the covenant community's structural architecture. It supported the Levitical class that had no land inheritance. It provided community welfare for the poor, the widow, the orphan, and the stranger. It funded pilgrimage and national worship. These are **covenant governance functions** — not the operational budget of a modern religious institution.

Any religious body that invokes **Malakhi 3:10** to demand 10% of its congregants' gross salary is operating outside the Tanakh's covenant framework. This does not mean that support for covenant ministry is wrong — it means that the support must be regrounded in **covenant principles of freewill giving toward community covenant purposes**, not in a monetized version of an agricultural law.

## 2. THE TITHE STRUCTURE CANNOT EXIST WITHOUT ITS INSTITUTIONAL FRAMEWORK

The full Tanakh tithe system requires: (1) a functioning Levitical priesthood with a designated land-free status; (2) a Temple or central sanctuary; (3) a covenant community living and farming in the Land of Israel; (4) a seven-year Shemittah cycle being honored; and (5) a designated storehouse in the sanctuary.

None of these conditions fully exist anywhere on earth today in their Tanakh-specified form. This is not a reason to abandon the covenant principle of the tithe. It is a reason to apply it with precision: **the spirit of the law was always covenant community support, care for the vulnerable, acknowledgment that Yahweh is the source of all increase, and national worship.** These purposes can and must be honored — but not by applying laws that assume institutional structures that do not exist.

## 3. THE AGRICULTURAL RESTRICTION HAS COVENANT SIGNIFICANCE

The Tanakh' specification of produce and livestock — not money wages — as the object of tithing is not accidental. It reflects the covenant understanding that **Yahweh gives the land its fertility.** The tithe was an acknowledgment that **Yahweh** owns the land and its produce: **"the land belongs to Me"** (**Vayikra 25:23**). The farmer was a tenant acknowledging the Owner.

The extension of tithing to monetary income by both Christian churches and rabbinic tradition is a legitimate *principle extension* — acknowledging that **Yahweh** is the source of all wealth, not just agricultural wealth. But it must be named for what it is: a principled extension, not a direct Tanakh command. The **principle** (**Yahweh** is the source; a portion belongs to His community) is Tanakh. The specific form (10% of a paycheck to a church) is not.

## 4. THE COVENANT WELFARE DIMENSION MUST BE RESTORED

The most neglected element of the Tanakh tithe system in all three traditions is the **Ma'aser Ani** — the Poor Tithe. Every third and sixth year, a full 10% of production was set aside not for religious professionals but for **the stranger, the orphan, and the widow** in the local community.

Any covenant institution that teaches tithing while neglecting its welfare dimension is presenting a partial and distorted covenant picture. **Yahweh** built poverty relief directly into the tithe architecture. The poor tithe was not a charitable option — it was covenant law as binding as the Levitical tithe.

This study calls all three traditions — Judaism, Christianity, and Islam — to restore this covenant understanding: **the tithe was never only about institutional support. It was about covenant community, covenant welfare, and covenant acknowledgment that all increase comes from Yahweh.**

## 5. THE MALAKHI CHALLENGE REMAINS IN FORCE

Though the full Temple-and-Levite institutional framework does not currently exist, the underlying covenant principle of **Malakhi 3:10** stands: **Yahweh** challenges His covenant people to bring the full measure of what belongs to the covenant community's support and welfare. The blessing promised is not personal wealth — it is covenant community flourishing.

To rob the covenant community of its covenant support is still robbery. Whether that robbery manifests as a farmer withholding grain from the Levitical storehouse, a congregation member refusing to support covenant ministry and welfare, or a religious institution diverting covenant welfare funds to personal enrichment — **the covenant standard condemns it.**

## CONCLUSION — THE PLUMB LINE SUMMARY

COVENANT FINDING	TANAKH AUTHORITY
The tithe is a covenant law	Vayikra 27:30–33; Bemidbar 18:21–32; Devarim 14:22–29
The tithe is on produce and animals, not wages	Vayikra 27:30, 32 — "seed of the land... fruit of the tree... tithe of the herd or flock"

<b>The First Tithe belongs to the Levites</b>	<b>Bemidbar 18:21</b> — "all the tithe in Israel as an inheritance for their service"
<b>The Second Tithe funds pilgrimage/festival worship</b>	<b>Devarim 14:22–27</b> — brought to Jerusalem for covenant feast
<b>The Third Tithe is a welfare tithe for the poor</b>	<b>Devarim 14:28–29</b> — "the Levite, sojourner, fatherless, and widow"
<b>Tithing predates Sinai as a covenant principle</b>	<b>Bereishit 14:18–20</b> (Avram/Malki-Tzedek); <b>28:22</b> (Ya'akov's vow)
<b>Withholding tithes = robbing Yahweh</b>	<b>Malakhi 3:8–10</b> — covenant rebuke to post-exilic Israel
<b>The Shemittah cycle suspends tithes in Year 7</b>	<b>Devarim 15:1–3; Vayikra 25:1–7</b> — land rests; debts released
<b>Full welfare dimension required by covenant law</b>	<b>Devarim 26:12–15</b> — confession includes stranger, orphan, widow

*"The land shall not be sold permanently, for the land is Mine; for you are strangers and sojourners with Me."*

— Vayikra (Leviticus) 25:23 — The Covenant Foundation of All Tithing Law

Prepared and Transmitted by

## MIQDASH BETHEL COVENANT INSTITUTION

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Authority: The Tanakh — The Written Word of יהוה Alone

Standard: Devarim (Deuteronomy) 19:15 — Two or Three Witnesses

Audience: Judaism | Christianity | Islam