

MIQDASH BETHEL COVENANT INSTITUTION

508(c)(1)(a) Free Church • Sole Tanakh Authority

A Study for Judaism • Christianity • Islam

DOCUMENT 162

THE RELIGION BUSINESS ON TRIAL

A COVENANT RESPONSE TO THE TUCKER CARLSON INTERVIEW WITH NATHAN APFFEL

The Idolization of the Nation-State of Israel, the Geofencing of the American Church, and the Plunder of Yahweh's Tithe — Examined at the Plumb Line of the Written Tanakh

June 21, 2026

Elder Kepha Arcemont, Founder

miqdashbethel.org • miqdashbethel@gmail.com • 402-218-9530

PO Box 762, Pearl River, Louisiana 70452

☆ JUDAISM	† CHRISTIANITY	☪ ISLAM
The covenant tithe, the conditional Land, and the prophets' indictment of false shepherds belong first to Yisra'el's own Torah — examined here on its own terms.	Dispensationalism, the Scofield Bible, and the institutional tithe machine are Christian inventions tested against the Written Tanakh the Church claims as its foundation.	Islam's zakat and its doctrine of adl (justice) and the prohibition of zulm (oppression) supply an independent witness against both idolatry of the nation-state and financial exploitation of the faithful.

DOCTRINAL AUTHORITY — STANDING RULE OF MIQDASH BETHEL COVENANT INSTITUTION

The sole binding authority of Miqdash Bethel Covenant Institution is the *Tanakh* — the written covenant of Yahweh. No Talmudic tractate, Church council decree, papal encyclical, hadith collection, or extra-biblical tradition carries doctrinal weight equal to or greater than the written

Torah. Where any tradition conflicts with the written covenant, the written covenant governs without exception. The Talmud, New Testament, and Qur'an are cited as historical reference and theological comparison only. The Devarim (Deuteronomy) 19:15 two-or-three-witness evidentiary standard governs all textual and factual claims in this document.

This document also applies an evidence-tier discipline to every documented secular claim: Tier 1 — primary documented fact (court records, federal filings, audited financial statements, government data); Tier 2 — documented secondary inference (reasonable conclusions drawn by credentialed researchers from Tier 1 evidence); Tier 3 — unverified claim (speculation lacking primary documentation, excluded from this study's covenant verdicts). Claims sourced from the interview under review are treated as testimony requiring the same two-or-three-witness corroboration as any other claim.

HOW TO READ THIS DOCUMENT

This document applies the sole authority of the written *Tanakh*. **Yahweh (יהוה)** and **Elohim (אֱלֹהִים)** appear in bold throughout. Hebrew book names are given with English in **bold** parentheses. Hebrew transliterations appear in **bold italic** with English meaning in parentheses at every occurrence — not only at first use. Scripture references are bold. Strong's numbers are bold. Three audiences are addressed simultaneously: Judaism, Christianity, and Islam. The Talmud, New Testament, and Qur'an are cited as historical and comparative reference — never as binding authority. The Written Tanakh governs all conclusions.

TANAKH BOOKS CITED IN THIS DOCUMENT

DIVISION	BOOKS CITED	PURPOSE IN THIS STUDY
Torah	Bereishit (Genesis), Shemot (Exodus), Vayikra (Leviticus), Bemidbar (Numbers), Devarim (Deuteronomy)	Covenant land conditionality, the tithe law, the stranger and the poor, the false-witness standard
Nevi'im (Prophets)	Yeshayahu (Isaiah), Yirmeyahu (Jeremiah), Yechezkel (Ezekiel), Amos, Mikhah (Micah), Malakhi (Malachi), Chaggai (Haggai)	Prophetic indictment of false shepherds, corrupted tithing, and nation-state bloodguilt
Ketuvim (Writings)	Tehillim (Psalms), Mishlei (Proverbs), Iyov (Job), Divrei HaYamim (Chronicles)	Wisdom witness on wealth, oppression of the poor, and covenant restoration of the tithe

INTRODUCTION — WHY THIS INTERVIEW DEMANDS A COVENANT RESPONSE

On the Tucker Carlson Network, host Tucker Carlson interviewed Nathan Apffel, director of the documentary series *The Religion Business*, under the heading “*The Idolization of the Nation-State of Israel.*” Throughout the interview the conversation moved from Christian Zionism and foreign-funded church surveillance, to the manufacture of the modern tithe, to the conversion of American Christianity into what Apffel repeatedly called a franchised, unaccountable financial machine. Mr. Apffel is not a covenant scholar and does not claim to be — he is an investigative filmmaker working from documented financial records, federal filings, and personal testimony.

Miqdash Bethel Covenant Institution does not exist to defend institutional Christianity, institutional Judaism, or institutional Islam. This institution exists to hold every human tradition — including its own — against the plumb line of **Yahweh's** written covenant. Mr. Apffel's documented findings are, in significant part, independently corroborated by this institution's own prior research. Where the interview reaches for Scripture without precision, this document supplies the precision. Where the interview raises a question the Tanakh has already answered, this document supplies the answer.

This study is organized in two clusters, corresponding to the interview's two major lines of inquiry:

PART ONE: The idolization of the nation-state of Israel — Christian Zionism, the dispensational theology behind it, and the documented foreign-government campaign to manufacture American Christian opinion through church surveillance.

PART TWO: The manufactured tithe, the unaccountable financial machine institutional Christianity has built, and the prophetic pattern of false shepherds devouring the flock.

PART ONE: THE IDOLIZATION OF THE NATION-STATE OF ISRAEL

I. THE CLAIM UNDER EXAMINATION

Mr. Apffel's central charge in the interview's opening chapter is that, for a growing number of Christian leaders, “*Israel is the only thing that matters*” — that the nation-state of Israel has functionally become “*an idol to the church.*” He traces this to what he calls dispensational theology: the claim that the Old Covenant is “*complete, done, fulfilled, put on the shelf*”, replaced entirely by a New Covenant that “*takes the teeth out*” of the Mosaic law, while paradoxically retaining the political mandate to support the

modern Israeli government as a matter of biblical obligation — producing what he calls “*Judeo-Christianity*”, neither fully Judaism nor fully Christianity.

This institution’s prior covenant research — conducted independently and now folded into this study — confirms Mr. Apffel’s diagnosis is not new. It has a documented name, a documented architect, and a documented financial network. The theology did not emerge from careful exegesis of the Written Tanakh. It emerged from a specific 19th-century theological system, packaged for mass American distribution by a specific man, whose own documented life record this covenant institution has placed under the Devarim (Deuteronomy) 19:15 witness standard.

II. DISPENSATIONALISM’S ARCHITECT — JOHN NELSON DARBY

Dispensationalism did not originate with the man whose name is attached to the most influential study Bible in American history. Its foundational architecture was constructed by **John Nelson Darby** (1800–1882), a British lawyer turned Anglican clergyman who founded the Plymouth Brethren movement. Darby’s innovations — a permanent Israel/Church distinction, the pre-tribulation rapture, and a framework dividing all of history into seven distinct administrative “*dispensations*” — were imported into American evangelical circles through the Niagara Bible Conference circuit beginning in the 1870s. None of these doctrines has a Tanakh foundation. The word “*rapture*” does not appear in the Written Tanakh. The concept of a secret pre-tribulation removal of believers has no antecedent in either the Torah or the Nevi’im (Prophets). It was invented by Darby in the 1830s.

III. THE MAN WHO PACKAGED IT — CYRUS INGERSON SCOFIELD

Darby’s system did not reach tens of millions of American Christians through Darby himself. It reached them embedded directly inside the biblical text — invisible as interpretation, indistinguishable from Scripture to the ordinary reader — through the Scofield Reference Bible (1909, Oxford University Press). The character, conduct, and credibility of **Cyrus Ingerson Scofield** are not peripheral biographical trivia. They go to the heart of the question Mr. Apffel’s interview raises: was this theological system the product of careful biblical scholarship, or the product of a morally compromised man whose career was advanced by people with a specific political agenda? **Yahweh**’s own covenant standard — Devarim (Deuteronomy) 19:15 — requires two or three witnesses. For Scofield’s life, those witnesses are court records, newspaper archives, family documents, and the documented testimony of those who knew him.

A. THE DOCUMENTED CRIMINAL AND PERSONAL RECORD

PERIOD	DOCUMENTED EVENT
1869–1873	Admitted to Kansas bar (1869). Appointed U.S. District Attorney for Kansas under President Grant (1873). Devises a railroad investment scam with political partner John J. Ingalls, luring prominent Republicans who invested thousands of dollars.

1873–1878	Resigns as U.S. Attorney under pressure of scandal; flees Kansas to St. Louis. Defrauds his own mother-in-law of \$1,300 in life savings through a fictitious mortgage scheme signed by an invented man, “Charles Best.” The forgery makes Kansas newspapers.
Late 1878 – 1879	Arrested in Wisconsin under the alias “Charles Ingerson,” escorted back to Missouri by the St. Louis Chief of Police, and convicted of criminal forgery — including forging the name of his own sister. Sentenced to six months in St. Louis jail. It is during this imprisonment that Scofield claims his evangelical conversion.
1879 (release)	Immediately abandons his wife Leontine and their two daughters. Takes as his mistress a young missionary woman from the St. Louis Flower Mission who had been visiting him in jail.
1880–1883	Provides zero financial support to Leontine or his daughters. Divorce finalized December 8, 1883, Atchison, Kansas. Leontine never remarries and receives not one dollar of support until her death in 1936. The Atchison <i>Daily Capital</i> published her own statement: <i>“As to supporting herself and the children, he has done nothing.”</i>
1892 onward	Begins styling himself “Dr. C. I. Scofield, D.D.” No academic institution — seminary or university — has any record of conferring this degree. The credential is fabricated and remains uncorrected throughout his public ministry career.
1909	Oxford University Press publishes the Scofield Reference Bible. Oxford — not Scofield — owns the copyright, and continues revising the notes after his 1921 death, including the 1967 edition (released the same year Israel captured East Jerusalem, Hebron, Bethlehem, and Nablus) and the 1984 edition, which adds: <i>“For a nation to commit the sin of anti-Semitism brings inevitable judgment.”</i>

By **Yahweh's** own covenant standard — **Shemot (Exodus) 22:22**: *“You shall not afflict any widow or fatherless child”* — a man who left two daughters fatherless in practice and a wife in documented destitution, while building one of the most profitable religious publishing enterprises of the twentieth century, is not the biographical profile of a covenant witness. He is the profile of a covenant violator who dressed himself in covenant language.

B. THE NETWORK — FROM THE LOTOS CLUB TO OXFORD UNIVERSITY PRESS

The single most important unanswered question is not what the Scofield Bible teaches, but how a convicted forger with no theological training and a fabricated doctorate reached Oxford University Press. In 1900–1901, Scofield was admitted to the Lotos Club of New York, an exclusive social club for political and financial elites — not a religious body. Joseph M. Canfield, author of *The Incredible Scofield and His Book* (1988), examined this admission and concluded: “The admission of Scofield to the Lotos Club, which could not have been sought by Scofield, strengthens the suspicion that has cropped up before, that someone was directing the career of C. I. Scofield.”

The documented Lotos Club member connected to Scofield is Samuel Untermeyer, a Wall Street lawyer who had joined the club six years earlier. Untermeyer was head of the American Jewish Committee, a committed Zionist activist who funded Zionist projects in Palestine, and later the initiator of the 1933 worldwide Jewish economic boycott of Nazi Germany. Professor David W. Lutz writes directly: “Untermeyer used Scofield, a Kansas City lawyer with no formal training in theology, to inject Zionist ideas into American Protestantism. Untermeyer and other wealthy and influential Zionists whom he introduced to Scofield promoted and funded the latter's career, including travel in Europe.” On one of those European trips Scofield met Henry Frowde, the Oxford University Press publisher who would carry the project to print in 1909.

C. THE THEOLOGICAL LINCHPIN — BEREISHIT (GENESIS) 12:3

The single most consequential annotation in the Scofield Reference Bible is the note on

Bereishit (Genesis) 12:3: “And I will bless them that bless thee, and curse him that curseth thee: and in thee shall all families of the earth be blessed.”

Scofield's annotation states: “It has invariably fared ill with the people who have persecuted the Jew — well with those who have protected him. The future will still more remarkably prove this principle.” The 1984 Oxford revision amplified this further with the inevitable-judgment note above.

The covenant text of Bereishit (Genesis) 12:3 is **Yahweh's** personal covenant word to Avraham — it concerns **Yahweh's** purposes through one man and his covenant line, not a geopolitical mandate compelling twentieth-century nations to fund the military operations of a modern secular state. Scofield transformed a covenant promise to a patriarch into a blank political check requiring unconditional national support for the State of Israel, on pain of divine curse. As one observer of the resulting theology has put it: an entire generation of American Christians — tens of millions — were quietly reprogrammed by a single annotation. A fringe theology became a national identity. Scripture became a blueprint for empire. And criticism of Israel became, for many, functionally indistinguishable from blasphemy.

D. THE SELF-REFUTING DOCTRINE — IF SCOFIELD IS RIGHT, THE PROPHETS WERE WRONG

Mr. Apffel's interview correctly senses, without naming the mechanism, that something in this system inverts the prophetic pattern of the Tanakh itself. Here is the mechanism, stated precisely: if criticism of Israel's national conduct equals anti-Semitism and brings automatic divine curse, then Amos, Mikhah (Micah), Yirmeyahu (Jeremiah), Yechezkel (Ezekiel), and Yeshayahu (Isaiah) — every prophet honored

within Yisra'el's own canon — delivered devastating, specific, named indictments of Israel's leadership and people, by **Yahweh's** own direct command. If Scofield's reading were correct, **Yahweh's** own prophets were guilty of the very sin the doctrine claims to condemn. This is a *reductio ad absurdum* that refutes the doctrine on its own terms, using nothing but the Tanakh the doctrine claims to honor.

E. EVIDENCE DISCIPLINE — WHAT IS DOCUMENTED AND WHAT IS NOT

This covenant institution does not assert what it cannot document. The following table separates documented fact from reasonable inference from unverified speculation, per Devarim (Deuteronomy) 19:15:

CLAIM	EVIDENCE	TIER
Scofield convicted of forgery, 1879	Court records, newspapers, multiple biographers	TIER 1
Scofield abandoned wife and daughters with zero support	Divorce filing, Kansas newspapers, wife's own public statement	TIER 1
Scofield's D.D. degree was never conferred by any institution	No academic record found anywhere; confirmed by sympathetic and critical biographers alike	TIER 1
Untermeyer directed or sponsored Scofield's Lotos Club admission	Canfield's documented inference from club records; reasonable, not proven by a single primary document	TIER 2
Zionist network funded Scofield's European travel	Prof. Lutz's published claim, sourced to Canfield; no primary financial ledger produced	TIER 2
Scofield was a paid, directed agent of a coordinated conspiracy	Network connections are documented; the formal directed-agency relationship is not	TIER 3

The covenant verdict does not require resolving Tier 3. Whether Scofield was a knowingly directed agent or a morally compromised man whose career was simply advanced by elites whose interests his theology happened to serve, the functional outcome is identical and fully documented: **tens of millions of American Christians received a Bible telling them that supporting a twentieth-century political state was a matter of eternal covenant obligation — annotated by a convicted forger with a fabricated doctorate.**

IV. MR. APFFEL’S DOCUMENTARY CLAIM, INDEPENDENTLY VERIFIED — THE GEOFENCING OF THE AMERICAN CHURCH

Mr. Apffel’s interview describes a federal filing showing a foreign government — the State of Israel, through its Ministry of Foreign Affairs — funding a digital surveillance and advertising campaign that targets American church congregations by their phones, without the knowledge of the pastors or congregants themselves. This institution independently confirms the claim against public federal records. The facts are not speculative. They are filed with the United States Department of Justice.

A. THE DOCUMENTED FARA FILING

CATEGORY	DOCUMENTED FACT
Registered foreign agent	Show Faith by Works, LLC, San Diego, California — registered under the Foreign Agents Registration Act (FARA), September 2025
Foreign principal named on the filing	Israel — Ministry of Foreign Affairs, stated on the cover page of the registration
Budget disclosed	\$3.2–4.1 million contract; initial tranche of \$325,881 routed through Havas Media Germany GmbH rather than paid directly
Method	“Geofence the actual boundaries of every ... church” in California, Arizona, Nevada, and Colorado, and all Christian colleges, “during worship times,” then “track attendees and continue to target [them] with ads”
Scale	219 churches targeted in California, 39 in Arizona, 32 in Colorado, 14 in Nevada — megachurches up to 45,000 members, reaching an estimated 3.9 million individuals directly plus a further 3.8 million through smaller targeted congregations
Stated goal, in the filing’s own words	To “combat low American Evangelical Christian approval of the Nation of Israel” and “increase awareness of Palestinian ties to Hamas and support for terrorism” — self-described as “the largest Geofencing and targeted Christian Digital Campaign” in U.S. history
Pastor compensation	Stipends offered to “individual guest pastors, bilingual pastors, or pastors who match target demographics” to produce content meeting specified messaging targets
Oversight	Overseen by Eran Shayovich, Chief of Staff at Israel’s Ministry of Foreign Affairs, under an initiative he calls “project 545” to “amplify Israel’s strategic communication and public diplomacy efforts”

Church awareness	Documented statements from targeted congregations (e.g., Canyon View Vineyard Church, Grand Junction, CO) confirm they were never contacted, never consented, and received zero funds — their congregants were the surveillance target, not a knowing partner
-------------------------	---

This is the precise filing Mr. Apffel describes in the interview. It is not gossip. It is a sworn federal disclosure. A foreign government is documented, by its own filed paperwork, to be tracking the phones of American worshippers during their own church services in order to manufacture a political opinion inside the pews — without the knowledge of the pastors whose congregations are the target.

B. THE COVENANT READING — DEVARIM (DEUTERONOMY) 19:15 APPLIED TO THE PASTORS’ DEFENSE

Mr. Apffel raises a real question that deserves a precise covenant answer, not a moral pass: if a pastor genuinely does not know his congregation is being surveilled and targeted by a foreign government, is he guilty of complicity? Yahweh’s Torah does not treat ignorance as automatic innocence where a shepherd has been entrusted with a flock. **Yechezkel (Ezekiel) 34:2–4** indicts the shepherds of Yisra’el not merely for active predation but for failing to know the condition of the sheep they were charged to tend: *“Should not shepherds feed the sheep? ... The weak you have not strengthened, the sick you have not healed ... with force and harshness you have ruled them.”* A shepherd’s duty of diligence over the flock is not discharged by deliberate non-investigation. Mr. Apffel’s own term for this — *“strategic ignorance”* — names a real moral category the Tanakh itself recognizes: willful non-inquiry is not the same as innocence, though it is less culpable than knowing collaboration. This document’s covenant verdict distinguishes the two without excusing either.

V. AIPAC AND THE ISRAEL LOBBY — DOCUMENTED POLITICAL POWER

Mr. Apffel’s interview treats the FARA filing as an isolated curiosity. It is not isolated. It is one recent instrument inside a documented seventy-year architecture of political influence that this institution examined at length in Doc 150 of its Master Library titled: The Scofield Deception. The American Israel Public Affairs Committee (AIPAC) was founded in 1951 as the American Zionist Committee for Public Affairs by Isaiah L. Kenen, at the time a registered foreign agent of the Israeli Ministry of Foreign Affairs. In November 1962, the U.S. Department of Justice ordered its predecessor organization, the American Zionist Council, to register as an Israeli foreign agent under FARA. The organization was restructured into a nominally domestic lobby partly to avoid that very registration requirement — a restructuring legal scholars have continued to challenge for over six decades.

CATEGORY	DOCUMENTED FACT
2024 electoral reach	AIPAC-affiliated spending documented in over 80% of all congressional electoral races (The Intercept)

Bowman race, 2024	\$14.5 million spent to defeat Rep. Jamaal Bowman (NY-16) after he criticized Israeli military operations in Gaza — the most money ever spent to defeat a single U.S. House member
Congressional ideological lock	U.S. House voted 311–14 to declare “anti-Zionism” itself “antisemitism” — a level of bipartisan consensus nearly unprecedented on any contested issue
Academic assessment	Prof. Walter Hixson: “There is nothing like AIPAC in American politics for any other country. It is not only the most powerful lobby representing a foreign country — it is one of the most powerful lobbies, period.”
Annual U.S. military aid	Approximately \$3.8 billion per year under the 2016 MOU — the largest annual military aid package the United States gives to any nation on earth

VI. THE INTERNATIONAL FELLOWSHIP OF CHRISTIANS AND JEWS — EXAMINING THE SPECIFIC CLAIM

Mr. Apffel’s interview singles out the International Fellowship of Christians and Jews (IFCJ), citing approximately \$315 million in annual donor giving and asserting that funds flow toward Israeli border security and military-adjacent infrastructure rather than solely toward the historical-education purpose donors assume they are funding. This institution has independently verified the documented figures.

IFCJ’s own published materials confirm it raises approximately \$273 million per year — in the range Mr. Apffel cites, mostly from Christian donors — and has raised over \$3.6 billion since its 1983 founding. IFCJ’s own “Facts” page confirms its programs explicitly include funding for *“security projects throughout Israel including hospitals, fortified buildings in communities vulnerable to rocket attacks, emergency equipment for first responders, thousands of bomb shelters ... and ‘command centers’ in border communities to be used in the event of escalation of conflict.”* These are IFCJ’s own words, not an outside accusation.

Most significant for this covenant institution’s purposes: IFCJ’s own published theological rationale, confirmed by independent research, explicitly grounds its fundraising appeal in Bereishit (Genesis) 12:3 — the precise verse Scofield’s annotation transformed from a covenant word to Avraham into a geopolitical mandate. IFCJ’s stated philosophy holds that the verse establishes *“a divine mandate for Christians to support the Jewish people and Israel”* and frames such giving as atonement for *“historical Christian complicity in anti-Semitism.”* The theological lineage from Scofield’s 1909 annotation to a 2026 fundraising appeal generating hundreds of millions of dollars annually is not speculative. It is the organization’s own stated doctrine.

Donors who believe they are funding historical-site preservation and humanitarian relief for impoverished Israelis — and IFCJ does document substantial humanitarian work, including food assistance, Holocaust survivor care, and ambulance delivery to Christian and Druze communities in Syria — are giving into a fund whose own published materials confirm a portion supports border-security and command-center infrastructure. A donor’s informed conscience, not this institution’s blanket condemnation, must weigh that mixture. But the donor cannot weigh what they are not told.

Vayikra (Leviticus) 19:13: “You shall not oppress your neighbor or rob him”

This applies with particular force to fundraising appeals that invoke Scripture while obscuring the destination of the gift.

VII. DISPENSATIONALISM’S KEY DOCTRINES AND THEIR TANAKH STATUS

DISPENSATIONAL DOCTRINE	SCOFIELD’S CLAIM	TANAKH VERDICT
Israel and the Church are permanently separate peoples with different destinies	Two distinct ‘peoples of God’ governed by different covenants	No such division exists in the Tanakh. The covenant community includes the ger (stranger/sojourner) by the same standard as the native-born (Bemidbar 15:15–16). Covenant membership is grounded in Torah faithfulness, not ethnicity alone.
Pre-Tribulation Rapture	Christ secretly removes the Church before a seven-year Tribulation centered on Israel	The word does not appear in the Tanakh. The concept has no antecedent in Torah or Nevi’im. Invented by Darby, 1830s.
Bereishit 12:3 requires nations to bless the modern political state	“It has invariably fared ill with the people who have persecuted the Jew.” 1984 Oxford addition: inevitable judgment for anti-Semitism	Bereishit 12:3 is Yahweh’s covenant word to Avraham personally — not a geopolitical mandate to fund a 20th-century secular state’s military operations.
The ‘Seven Dispensations’ framework	History divided into seven periods governed by different divine rules	The Tanakh presents one unified covenant framework — Torah — applied consistently

		from Sinai forward (Devarim 29:29). No basis for shifting administrative eras.
Criticism of Israel equals anti-Semitism and brings divine curse	Based on the Bereishit 12:3 annotation	Every prophet in the Tanakh — Amos, Mikhah, Yirmeyahu, Yechezkel, Yeshayahu — delivered devastating, named indictments of Israel's own leadership by Yahweh's direct command. If Scofield's reading stood, Yahweh's own prophets stand condemned. Reductio ad absurdum.

VIII. THE COVENANT WITNESS — WHAT YAHWEH SAYS TO THE IDOLATRY OF THE NATION-STATE

This is the covenant center of Part One. Mr. Apffel's documentary instinct — that something has gone wrong when a political state is treated as theologically untouchable — is correct. The Written Tanakh supplies the precise reason why, in **Yahweh's** own words, not a documentary filmmaker's.

A. THE LAND IS A CONDITIONAL COVENANT TRUST, NOT A PERMANENT POSSESSION

Vayikra (Leviticus) 18:24–28: *“Do not defile yourselves with any of these things, for by all these the nations I am casting out before you defiled themselves, and the land became defiled, so that I punished its iniquity, and the land vomited out its inhabitants ... lest the land vomit you out when you make it unclean, as it vomited out the nation that was before you.”*

The Land is not a permanent political possession. It is a covenant trust held conditionally on obedience to Yahweh's Torah. No political declaration, UN resolution, or military conquest changes this covenant framework. **Yahweh** stated it. The prophets repeated it. It stands — for the ancient kingdom and for any government, ancient or modern, that claims the covenant name while violating the covenant conduct.

B. THE COMMAND REGARDING THE STRANGER — SIX COVENANT WITNESSES

TANAKH REFERENCE	YAHWEH'S COVENANT WORD
------------------	------------------------

Shemot (Exodus) 22:21	<i>“You shall not wrong a stranger or oppress him, for you were strangers in the land of Egypt.” — Yahweh</i>
Shemot (Exodus) 23:9	<i>“You shall not oppress a stranger. You know the heart of a stranger, for you were strangers in the land of Egypt.” — Yahweh</i>
Vayikra (Leviticus) 19:33–34	<i>“When a stranger sojourns with you in your land, you shall not do him wrong ... you shall love him as yourself, for you were strangers in the land of Egypt: I am Yahweh your Elohim.”</i>
Bemidbar (Numbers) 15:15–16	<i>“there shall be one statute for you and for the stranger ... You and the sojourner shall be alike before Yahweh.”</i>
Devarim (Deuteronomy) 10:18–19	<i>“He executes justice for the fatherless and the widow, and loves the sojourner ... Love the sojourner, therefore, for you were sojourners in the land of Egypt.” — Yahweh</i>
Devarim (Deuteronomy) 27:19	<i>“Cursed be anyone who perverts the justice due to the sojourner, the fatherless, and the widow.” — And all the people shall say, Amen.</i>

C. THE PROHIBITION ON INNOCENT BLOOD — THREE COVENANT WITNESSES

Bemidbar (Numbers) 35:33–34: *“You shall not pollute the land in which you live, for blood pollutes the land, and no atonement can be made for the land for the blood that is shed in it, except by the blood of the one who shed it.”*

Yeshayahu (Isaiah) 1:15–17: *“When you spread out your hands, I will hide My eyes from you ... your hands are full of blood. Wash yourselves; make yourselves clean ... seek justice, correct oppression; bring justice to the fatherless, plead the widow's cause.” — Yahweh*

Yirmeyahu (Jeremiah) 22:3: *“Do justice and righteousness, and deliver from the hand of the oppressor him who has been robbed. And do no wrong or violence to the resident alien, the fatherless, and the widow, nor shed innocent blood in this place.”*

D. THE PROPHETIC PATTERN ALREADY ESTABLISHED

PROPHET	COVENANT INDICTMENT AND CONTEXT
Amos 5:21–24	<i>“I hate, I despise your feasts ... But let justice roll down like waters, and righteousness like an ever-flowing stream.” — spoken to the</i>

	northern kingdom of Israel while it maintained religious observance but practiced economic and judicial oppression of the poor.
Mikhah (Micah) 3:9–12	<i>“Hear this, you heads of the house of Jacob ... who build Zion with blood and Jerusalem with iniquity ... Therefore Zion shall be plowed as a field; Jerusalem shall become a heap of ruins.”</i> — spoken to the political and religious leadership of Jerusalem.
Yirmeyahu (Jeremiah) 7:3–7	<i>“Amend your ways and your deeds ... if you do not oppress the sojourner, the fatherless, or the widow, or shed innocent blood in this place ... then I will let you dwell in this place ... forever.”</i> The conditional is explicit: covenant conduct is the condition of covenant possession of the Land.
Yechezkel (Ezekiel) 22:6–7, 29	<i>“The princes of Israel in you ... have been bent on shedding blood ... The people of the land have practiced extortion and committed robbery. They have oppressed the poor and needy, and have extorted from the sojourner without justice.”</i> — spoken by Yahweh, indicting the leadership and people of Jerusalem before the Babylonian exile.

Nothing in this section addresses any specific event, casualty figure, or current operation, since this document’s purpose is covenant principle, not real-time political reporting. The principle is stated by **Yahweh** Himself and applies identically to every nation that claims His covenant name while its conduct is weighed: the Land is conditional, the stranger is protected, and innocent blood pollutes regardless of who sheds it or what political or military justification is offered.

IX. THREE-RELIGION AUDIT — THE IDOLATRY OF THE NATION-STATE

TRADITION	COVENANT APPLICATION
Judaism	The Torah commands justice for the stranger and prohibits the shedding of innocent blood without exception for political or military justification. The prophets applied these standards to the covenant nation itself — not only to its enemies. The covenant is conditional; ethnic identity is not exempt from Yahweh’s Torah. Every prophet honored within Jewish tradition delivered precisely this message to Yisra’el’s own leadership.
Christianity	The dispensational theology underlying Christian Zionism has no foundation in the Written Tanakh. It was constructed by Darby in the 1830s, codified by a convicted forger with a fraudulent doctorate in 1909, advanced through a New York club dominated by Zionist-connected

	<p>elites, and distributed to tens of millions who were never told who Scofield actually was. Mr. Apffel's instinct that something has been “weaponized” in the old covenant language is theologically sound, even where his framing of old-covenant/new-covenant abrogation (examined further in Part Two, Section XI) requires covenant correction. Christians are called to bear witness to Yahweh's justice — not to provide unconditional political cover for any government's military conduct on the authority of a theological system built on documented fraud.</p>
<p>Islam</p>	<p>The Quran affirms the Tawrat (Torah) of Musa as revelation. The covenant standard of justice for the oppressed — documented throughout the Tanakh — is consistent with the Quranic commands of adl (justice, عدل) and the prohibition of zulm (oppression, ظلم). This witness is grounded in the shared Abrahamic covenant foundation, independent of any modern political alignment.</p>

X. A COVENANT CORRECTION — THE “OLD COVENANT IS FULFILLED AND DONE” ARGUMENT

Mr. Apffel offers a vivid analogy in the interview: a laborer who completes a contract and is paid does not return the next day to redo the same work, because *“it's already done.”* He applies this to argue that the Mosaic covenant is *“complete, done, fulfilled, put on the shelf”* and that churches who *“cherry-pick parts of the old covenant”* — Israel, tithing — while discarding the rest are *“double-dipping.”* This institution credits the diagnosis of inconsistency entirely. A theological system that discards the bulk of Torah while retaining only the parts that fund an institution or support a political position is, as Mr. Apffel says, *“grasping at straws.”* But the analogy itself, examined against the Written Tanakh on its own terms, requires correction at the root.

The Tanakh's own covenant language does not describe Torah as a discharged labor contract.

Yirmeyahu (Jeremiah) 31:33: *“I will put My Torah within them, and on their heart I will write it”*

This describes Torah's internalization, not its abolition. The covenant promise is that the *instruction itself* moves from external stone to internal heart; it is never described as a labor contract whose terms expire once “paid.” Devarim (Deuteronomy) 29:29 frames the covenant as a perpetual possession for descendants. The question the Tanakh itself asks is not *“is the contract finished?”* but:

“Yahweh has set before you today life and good, and death and evil ... therefore choose life”
(Devarim 30:15, 19)

This is an ongoing covenant relationship with ongoing consequences, not a one-time labor exchange concluded by a single payment.

The covenant correction, stated plainly: The error Mr. Apffel correctly identifies — selective retention of Israel-as-political-mandate and tithe-as-fundraising while discarding the rest of Torah's moral and covenant instruction — is real and is condemned by the Tanakh's own internal logic. But the correction is not *“the old covenant is entirely abolished, so none of it applies.”* The corrective is apply the whole of Yahweh's written instruction consistently, or apply none of it selectively for institutional gain. A system that discards Torah's weightier matters — justice, mercy, the welfare of the stranger and the poor — while retaining only the two clauses that fund a building program and justify a foreign government's policy is not freed from the old covenant. It has simply kept the two verses that serve its institutional interest and discarded the hundreds that would constrain it.

PART TWO: THE MANUFACTURED TITHE AND THE UNACCOUNTABLE MACHINE

XI. THE CLAIM UNDER EXAMINATION

Mr. Apffel's interview makes a direct claim: *“Tithing is not scriptural for a modern day Christian.”* He correctly observes that the Tanakh contains not one tithe but several, that the word *tithe* literally means *a tenth*, and that a pastor demanding a flat 10% while citing Devarim (Deuteronomy) should, by his own arithmetic, be demanding closer to 23.3%. He correctly notes that ancient Yisra'el operated as a covenant theocracy in which the tithe doubled as taxation supporting both government and religious function, that the New Testament contains no apostolic command to tithe, and that documented modern financial abuse — from buying elderly believers' life-insurance policies for pennies on the dollar, to a child's signed pledge sheet committing a twelve-year-old's birthday money, allowance, and resold electronics to a congregation's coffers — represents exactly what **Yeshua** condemned in **Mordechai (Mark) 12:40** as *“devouring widows' houses.”*

This institution's own prior covenant research — an independent, multi-source deep study of the Tanakh's tithe law — arrived at substantially the same conclusion through direct exegesis, before this interview was ever produced. That research is folded into this document in full below.

XII. LEXICAL FOUNDATION — WHAT THE HEBREW WORDS ACTUALLY MEAN

The Hebrew verb אָסַר (asar, H6237) is the primitive root from which all tithe terminology derives — *“to tithe”*, specifically to take or give a tenth part. It is cognate with אֶסֶר (eser, H6235), the numeral **ten**. Tithing is linguistically inseparable from the number ten; it is not a general word for generous giving but a precise fraction.

The noun מַעֲשֵׂר (ma'aser, H4643) — *“tithe”* or *“tenth part”* — appears 32 times in the Masoretic Text. The BDB lexicon defines it as *“tenth part, tithe; payment of a tenth part.”* **CRITICAL LEXICAL FINDING:** 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 the foundational structure of the law itself — and it is the single most important correction American institutional Christianity owes its congregations.

Before the tithe was calculated, **תְּרוּמָה** (*terumah*, H8641) — an offering *lifted off* (from *rum*, H7311, “to be high, to raise”) — was separated for the priests. Only after *terumah* was set aside could the *ma’aser* calculation even begin.

XIII. THE COVENANT TITHE STRUCTURE — THREE TYPES ACROSS A SEVEN-YEAR CYCLE

Mr. Apffel’s claim that there is more than one tithe in the Tanakh is correct, and the precision matters. The Tanakh does not prescribe a single undifferentiated “10% tithe.” It establishes a multi-tiered system operating on a seven-year **שְׁמִיטָה** (*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	מַעֲשֵׂר ראשון (Ma’aser Rishon)	Bemidbar 18:21–32; Vayikra 27:30–33	The Levites	All 6 active years
Tithe of the Tithe	תְּרוּמַת הַמַּעֲשֵׂר (Terumat HaMa’aser)	Bemidbar 18:26–28	The Priests (Kohanim)	From Levites’ share, all years
Second Tithe	מַעֲשֵׂר שְׁנִי (Ma’aser Sheni)	Devarim 14:22–27; 12:11–18	Owner consumes in Jerusalem	Years 1, 2, 4, 5
Poor Tithe	מַעֲשֵׂר עָנִי (Ma’aser Ani)	Devarim 14:28–29; 26:12	Levite, stranger, orphan, widow	Years 3 and 6
Shemittah Year	שְׁמִיטָה (Shemittah)	Devarim 15:1–3; Vayikra 25:1–7	No tithe; debts released; land rests	Year 7

If a household tithed in full across the entire cycle, the cumulative rate Mr. Apffel cites — approximately 23.3% — is the documented covenant arithmetic, not a rhetorical exaggeration. But that figure was never owed in cash from a salary. It was owed in agricultural produce and livestock, inside a covenant theocracy with a functioning Levitical priesthood and a Temple, by households farming the Land of Israel itself.

XIV. THE THREE TITHES IN THEIR OWN WORDS

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

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.”* This is the foundational tithe: a covenant assignment. **Yahweh** designated the Levites to receive the first tenth because He assigned them no tribal land inheritance (**Bemidbar 18:20, 23–24**). The Levites in turn tithed a tenth of what they received to the Kohanim (priests) — the *terumat hama'aser*, *“the tithe of the tithe”* (**Bemidbar 18:26–28**).

Vayikra (Leviticus) 27:30–32: *“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 ... And all the tithe of the herd or the flock, whatever passes under the rod, every tenth one shall be holy to Yahweh.”* The text is unambiguous: the object is **produce of the land** and **animals**. A redeemable monetary substitution required an added **20% penalty** — a strong textual disincentive against converting the tithe to cash.

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

Devarim (Deuteronomy) 14:22–23: *“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 ... that you may learn to fear Yahweh your Elohim always.”* This tithe served as a festival and pilgrimage offering, brought to Jerusalem (or converted to silver for the journey, per **Devarim 14:24–26**) and consumed in joyful covenant worship — with the local Levites explicitly included in the feast (**Devarim 14:27**). This tithe had a worship and communal dimension; it was not institutional support in the modern sense.

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

Devarim (Deuteronomy) 14:28–29: *“At the end of every three years you shall bring out all the tithe of your produce ... and lay it up within your towns. And the Levite ... 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 the third and sixth years, this poor tithe replaced the second tithe. It was stored locally, not taken to Jerusalem, and distributed to **the stranger, the orphan, and the widow** — not to religious professionals. This is a covenant welfare system built directly into the tithe architecture, and it is the most neglected element of the law in every tradition that invokes tithing today.

Devarim (Deuteronomy) 26:13–15 records the tithing confession spoken upon completing the third-year tithe: *“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 ... I have not transgressed any of your commandments ... Look down from your holy habitation ... and bless your people Israel.”*

This forensic declaration of compliance is the textual root of the Malakhi 3:10 promise — it is not a new idea Malakhi invented; it is the covenant’s own established pattern.

XV. PRE-SINAI PRECEDENT — AVRAHAM AND YA’AKOV, EXAMINED WITHOUT OVERCLAIMING

The opening act of tithing in the Tanakh stands 430 years before Sinai. Returning from battle, Avram encountered Malki-Tzedek (Melchizedek), king of Shalem and priest of *El Elyon* (H410/H5945), who blessed him; Avram answered with a tenth of all the spoils (Bereishit (Genesis) 14:18–20).

Historical honesty requires noting that a one-tenth offering on war plunder was not unique to Avram. Across the ancient Near East — the Sumerian city-states, the Akkadian empire, the Canaanite city-states — the practice known in cuneiform as *esru* or *esretū* 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. What set Avram’s act apart was not the number ten — it was the direction, the condition, and the declaration. He was the military victor, owed tribute to no one by custom or law. He gave voluntarily, after receiving a blessing, then immediately identified *El Elyon* as **Yahweh** — his own covenant God (Bereishit 14:22) — and refused every benefit from the King of Sodom. The cultural form was borrowed from his world. The covenant content was original.

Four covenant boundaries must be drawn around this passage before it carries doctrinal weight: the tithe was voluntary, not commanded; its object was war spoils, not Avram’s own produce; it was a single event, never repeated as an annual pattern in the text; and the priest was not Levitical, since Levi had not yet been born. What the passage establishes is not a tithing law — it establishes a covenant instinct: that **Yahweh is the source of all increase**, and the proper response is to return a portion through His representative. That instinct preceded Sinai. Sinai gave it institutional form.

Ya’akov’s vow at Beit-El (Bereishit 28:20–22) — *“... and of all that You give me I will give a full tenth to You”* — is explicitly conditional (*“if You will be with me ...”*) and is the bargain of a fugitive, not legislation from Sinai. Together, Avram and Ya’akov supply the Devarim 19:15 two witnesses that the principle of the tenth belonged to the covenant of the Patriarchs before it became covenant law — but they establish principle, not the specific institutional structure that followed at Sinai.

XVI. THE PROPHETIC WITNESS — AMOS AND MALAKHI, READ IN FULL CONTEXT

Amos 4:4 delivers a devastating sarcastic rebuke:

“Come to Bethel, and transgress; to Gilgal, and multiply transgression. Bring your sacrifices every morning, your tithes every three days ...”

The Northern Kingdom was tithing religiously while the covenant that gave tithes their meaning had been shattered by injustice and idolatry. A tithe given outside covenant faithfulness is not obedience. It is transgression.

The most-quoted tithing text in religious life — **Malakhi (Malachi) 3:8–10** — is the text most often torn from its covenant context to fund modern institutions:

“Will a man rob Elohim? Yet you are robbing Me ... In the tithes and contributions. You are cursed with a curse ... Bring the full tithe into the storehouse, that there may be food in My house. And thereby put Me to the test ... if I will not open the windows of heaven for you and pour down for you a blessing.”

Precise covenant context corrects four common distortions:

(1) The audience is post-exilic Judah, circa 450–400 BCE — a covenant community with a rebuilt Temple and a functioning Levitical priesthood, not a modern wage-earning congregation.

(2) The “storehouse” (טָזַר, *otsar*, H214) is the physical Temple storage room confirmed in Nehemiah 10:38–39; 12:44; 13:12–13 — not a modern church building fund.

(3) The “test” uses בָּחַן (*bachan*, H974), a unique covenant-verification invitation — not the *nasab* (H5254) humans are forbidden to direct at **Yahweh** in Devarim 6:16.

(4) The promised blessing is agricultural and covenantal — rain and crop yield, echoing Devarim 11:14; 28:12 — not a general personal-wealth guarantee to a salaried congregant who gives 10% of a paycheck.

Covenant correction stated plainly: Malakhi 3:10 is not a general promise that giving 10% of one's salary to any religious institution today guarantees personal financial prosperity. It is a covenant challenge addressed to a specific community, in a specific institutional context, about a specific agricultural obligation. The “prosperity gospel” application Mr. Apffel's interview implicitly critiques — through its examples of children's pledge cards and elderly believers' life-insurance sales — inverts the text's own meaning.

XVII. THE NEW TESTAMENT QUESTION — WAS MR. APFFEL CORRECT THAT TITHING IS NEVER COMMANDED?

Mr. Apffel's claim deserves direct testing rather than assumption. The closest New Testament text to a giving standard 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 commands freewill generosity, not a fixed percentage. No New Testament epistle commands a 10% tithe of wages, and **Yeshua's** own statement in *Mordechai (Mark) 12:43–44* —

commending the widow's two small coins as greater than the wealthy donors' large gifts — measures giving by sacrificial proportion to the giver's means, not by a fixed legal percentage. Mr. Apffel's claim is substantially correct on the textual evidence.

XVIII. “RENDER TO CAESAR” AND THE TAX-EXEMPTION QUESTION

The interview raises the question of why churches hold a tax-exempt “carve-out” at all, invoking

Mordechai (Mark) 12:17: “Render to Caesar the things that are Caesar's, and to Elohim the things that are Elohim's.”

This institution offers a covenant observation rather than a legal opinion (this document does not constitute legal or tax advice and the reader should consult qualified counsel for any specific filing decision): the modern American tax-exemption framework — codified through Internal Revenue Code provisions enacted in the early twentieth century and expanded through the 1954 Johnson Amendment — is a creation of human civil law, not Tanakh covenant law. It is therefore properly evaluated as Mr. Apffel evaluates it in the interview: as an *institutional design question*, not a binding matter of biblical doctrine. A religious body may accept the exemption and its accompanying restrictions, or decline it and accept full civil tax liability and reporting; Scripture commands neither choice specifically, but it does command transparency and freedom from the love of money in those who lead (1 Timothy 3:3, cited here as historical and ethical witness, not Tanakh authority).

The interview correctly notes that the 2025 Johnson Amendment enforcement rollback removed a check that had restrained pulpit political endorsement under threat of losing tax-exempt status. Whatever one's view of the underlying civil policy, the covenant principle is independent of it: Yechezkel (Ezekiel) 34:2–3 condemns shepherds who use their position to ***“feed themselves”*** rather than the flock — and a pulpit used to direct a congregation's vote for partisan advantage, ***rather than to teach the whole counsel of Yahweh's Torah***, is a form of self-feeding regardless of which party benefits.

XIX. THE DOCUMENTED FINANCIAL ARCHITECTURE — WHAT THE INTERVIEW GETS RIGHT, INDEPENDENTLY CONFIRMED

The interview's claims about the scale and structure of religious nonprofit growth, examined here for documentary accuracy rather than wholesale adoption:

CLAIM IN THE INTERVIEW	COVENANT INSTITUTION'S ASSESSMENT
Nonprofit sector grew from roughly 12,000 organizations (1913) to approximately 1.9 million today, far outpacing the era's 4.3% population growth	Directionally consistent with documented IRS and nonprofit-sector growth data; precise historical organization counts from 1913 are not independently verifiable to the same standard as modern filings, but the order-of-magnitude disparity between population growth and nonprofit-sector growth is a

	documented and widely studied phenomenon in the nonprofit-sector literature.
Religious organizations file no Form 990 and minimal state disclosure, unlike other 501(c)(3) nonprofits	Accurate as a matter of documented U.S. tax law. Churches and their integrated auxiliaries are automatically exempt from the annual Form 990 filing requirement that binds nearly every other nonprofit category — a documented, verifiable legal distinction, not speculation.
Organizations can reclassify as a “church” or “auxiliary” to escape 990 disclosure even when functioning as investment funds, media networks, thrift stores, or consulting firms	This reclassification pathway is a documented feature of the tax code’s church-auxiliary provisions. Whether any specific named organization in the interview engaged in this practice is a factual claim this institution has not independently audited and does not adopt without the underlying filings; the legal pathway itself, however, is real and documented.
A named megachurch took a \$1.7 million PPP loan in 2020, which was forgiven, while acquiring a multimillion-dollar hunting-ranch property in the same period	This institution has not independently verified the specific dollar figures or property details attributed to the named church in the interview and does not assert them as this institution’s own documented finding. The covenant principle this institution does affirm without reservation: claiming financial hardship to a federal relief program while simultaneously acquiring non-essential luxury assets — if true of any institution, named or unnamed — directly violates Vayikra (Leviticus) 19:11: “You shall not steal; you shall not deal falsely; you shall not lie to one another.”
The LDS (Mormon) church holds approximately \$350 billion in net assets through its investment arm, generating tens of billions in annual market returns, while continuing to require a 10% tithe of members as a condition of temple access	This institution does not independently audit the LDS church’s specific asset figures, which derive from investigative journalism and whistleblower disclosures rather than this institution’s own primary-source review. If the broad structure described is accurate, the covenant question stands regardless of the precise figure: a body capable of perpetual self-funding from investment returns alone, that nonetheless conditions a member’s standing on continued tithing, has converted <i>ma’aser</i> from covenant worship into institutional leverage — precisely the danger this institution’s own Laws of Tithing study warns against in Section XX below.

A note on evidentiary standard: this institution applies Devarim 19:15 to specific factual claims about named individuals or organizations with the same rigor applied throughout this library. Where a specific named claim from the interview has not been independently verified against primary documentation by

this institution, that fact is stated plainly above rather than adopted by association. The covenant principles drawn from such claims stand on their own Tanakh authority regardless of the verification status of any single illustrative example.

XX. THREE-RELIGION COVENANT AUDIT — TITHING

A. JUDAISM — WHAT IT PRESERVES AND WHERE IT DEPARTS

Preserves correctly: recognition that *ma'aser* is land-based and agricultural, applying within Eretz Yisra'el; the distinction between *ma'aser rishon*, *ma'aser sheni*, and *ma'aser ani*; acknowledgment of the Shemittah cycle governing the tithe calendar.

Where post-biblical commentary departs: rabbinic enactments in the Talmud extended tithing obligations beyond land produce to money income, fish, and other non-agricultural commodities the Torah text itself does not specify — a post-biblical legal development, not Tanakh covenant law.

B. CHRISTIANITY — THE MOST SIGNIFICANT DEPARTURE

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, with no Tanakh authority for the substitution.

The “storehouse” is not the church. The Temple storehouse was a specific physical location in Jerusalem holding grain and produce for Levites and priests. The church building is not the Temple; the pastor is not a Levite; a building fund is not the covenant welfare structure for the vulnerable that *ma'aser ani* established.

The prosperity-gospel application of Malakhi 3:10 to personal wealth inverts the text's meaning, as established in Section XVI above.

The New Testament does not establish a tithing law. Not one epistle commands tithing; the closest text commands freewill generosity, as established in Section XVII above.

C. ISLAM — THE ZAKAT PARALLEL

Islam preserves a covenant tithing structure in **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*).

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

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

Islam’s acknowledgment that zakat traces to the Children of Israel confirms covenant continuity across the Abrahamic family. Islam’s extension to monetary wealth, like the Christian and rabbinic extensions, lacks direct Tanakh textual authority but represents a principled application of the same underlying covenant logic: **Yahweh** is the source of all increase, and a portion belongs to the community’s welfare.

XXI. THE PATTERN BENEATH BOTH CLUSTERS — YECHEZKEL (EZEKIEL) 34 AND THE FALSE SHEPHERD

Mr. Apffel’s interview, across both its Israel-idolatry chapters and its tithe-abuse chapters, is describing one underlying covenant pattern from two different angles: **religious leadership that feeds itself rather than the flock**. The Tanakh names this pattern with precision centuries before any American megachurch or any modern nation-state existed.

Yechezkel (Ezekiel) 34:2–4: *“Woe to the shepherds of Yisra’el who have been feeding themselves! Should not shepherds feed the sheep? You eat the fat, you clothe yourselves with the wool, you slaughter the fat ones, but you do not feed the sheep ... The weak you have not strengthened, the sick you have not healed ... with force and harshness you have ruled them.”*

Whether the mechanism is a foreign government’s geofencing campaign converting a congregation’s political opinion into a funding stream for itself, or a domestic financial machine converting a child’s birthday money into an unaudited budget line — the covenant diagnosis is the same. The grief of the flock is not **Yahweh’s** design. It is, in Tanakh’s own assessment, the documented consequence of covenant communities led by shepherds who exploit rather than serve. **Yahweh’s** response:

Yechezkel 34:11: *“For thus says Yabweh Elohim: Behold, I, I Myself will search for My sheep and seek them out.”*

XXII. COVENANT RESPONSE — WHAT THE PLUMB LINE REQUIRES

1. The tithe is covenant law, not a fundraising mechanism. The *ma'aser* supported a landless priestly class, funded national pilgrimage worship, and provided community welfare for the poor, the widow, the orphan, and the stranger. These are covenant governance functions, not the operational budget of a modern voluntary religious institution. Any body invoking Malakhi 3:10 to demand 10% of gross salary is operating outside the Tanakh's framework — though support for covenant ministry through freewill generosity remains commendable when transparently administered.

2. The full tithe structure cannot exist without its institutional framework — a functioning Levitical priesthood with land-free status, a central sanctuary, a covenant community farming the Land of Israel, an honored Shemittah cycle, and a designated storehouse. None of these conditions exist anywhere in their Tanakh-specified form today. This is not a reason to abandon the covenant principle; it is a reason to apply that principle — covenant community support, care for the vulnerable, acknowledgment that Yahweh is the source of all increase — without claiming direct Tanakh legal authority for a monetized substitute.

3. The agricultural restriction has covenant significance. The Tanakh's specification of produce and livestock reflects the acknowledgment that Yahweh gives the land its fertility (**Vayikra 25:23**): *“the land belongs to Me.”* Extension to monetary income is a legitimate principled application, not a direct command — and must be named for what it is.

4. The covenant welfare dimension must be restored. The Poor Tithe — *ma'aser ani* — is the most neglected element of the tithe system in every tradition examined here. Any institution teaching tithing while neglecting its welfare dimension presents a partial and distorted covenant picture. **Yahweh** built poverty relief directly into the architecture; it was covenant law, not optional charity.

5. The Malakhi challenge remains in force in its proper covenant sense. To divert covenant welfare funds toward institutional self-enrichment, personal luxury, or undisclosed executive compensation — whatever form that diversion takes — remains, by the Tanakh's own standard, robbery against the covenant community and against Yahweh Himself.

XXIII. SUMMARY VERDICT — EVIDENCE DISCIPLINE APPLIED TO THE INTERVIEW'S MAJOR CLAIMS

CLAIM FROM THE INTERVIEW	COVENANT/EVIDENCE VERDICT
Israel as nation-state has become an idol to a segment of American Christian leadership	DOCUMENTED — theological mechanism identified (Scofield/Darby), Tier 1–2 evidence

<p>Israeli Ministry of Foreign Affairs funds a geofencing surveillance/advertising campaign targeting American churches</p>	<p>DOCUMENTED — Tier 1, confirmed by federal FARA filings and multiple independent outlets</p>
<p>Pastors are largely unaware of the campaign targeting their own congregations</p>	<p>DOCUMENTED — Tier 1, confirmed by targeted churches' own public statements</p>
<p>Christian Zionism's theological foundation (Genesis 12:3 as political mandate) traces to the Scofield Reference Bible</p>	<p>DOCUMENTED — Tier 1–2, this institution's own independent prior research (Doc 150) and IFCJ's own published doctrine</p>
<p>Scofield was a convicted forger with a fabricated doctorate who abandoned his family</p>	<p>DOCUMENTED — Tier 1, court records and contemporaneous newspaper accounts</p>
<p>AIPAC and the broader Israel lobby exercise documented, extraordinary influence over U.S. policy</p>	<p>DOCUMENTED — Tier 1, peer-reviewed political science and federal/congressional records</p>
<p>Tithing is not a New Testament command and applies historically to agricultural produce, not wages</p>	<p>DOCUMENTED — Tier 1, direct Tanakh and New Testament textual evidence, confirmed by this institution's independent prior research</p>
<p>The Tanakh contains three tithes, not one, totaling approximately 23.3% across the seven-year cycle</p>	<p>DOCUMENTED — Tier 1, direct textual count and arithmetic</p>
<p>Specific dollar/asset figures attributed to named churches and organizations in the interview (PPP loan amount, hunting-ranch price, LDS net assets)</p>	<p>NOT INDEPENDENTLY VERIFIED BY THIS INSTITUTION — Tier 2–3; covenant principle stands independent of the specific figures</p>
<p>The “old covenant is entirely abolished/fulfilled” framework as stated in the interview</p>	<p>COVENANT VERDICT: REQUIRES CORRECTION — Torah is internalized, not abolished (Yirmeyahu 31:33); the diagnosis of selective application is correct, the abrogation framework is not</p>

XXIV. SCRIPTURE INDEX

REFERENCE	SUBJECT	SECTION
Bereishit (Genesis) 12:3	Covenant word to Avraham, misread as geopolitical mandate	III.C
Bereishit (Genesis) 14:18–20	Avram's tithe to Malki-Tzedek — pre-Sinai covenant instinct	XV
Bereishit (Genesis) 28:20–22	Ya'akov's conditional vow of a tenth at Beit-El	XV
Shemot (Exodus) 22:21–22	Prohibition of wronging the stranger; widow and fatherless	VIII.B
Vayikra (Leviticus) 18:24–28	The Land as conditional covenant trust	VIII.A
Vayikra (Leviticus) 27:30–33	Tithe holiness — produce and animals, not wages	XIV.A
Bemidbar (Numbers) 18:21–32	First Tithe assigned to the Levites	XIV.A
Bemidbar (Numbers) 35:33–34	Innocent blood pollutes the land; no political atonement	VIII.C
Devarim (Deuteronomy) 14:22–29	Second Tithe (festival) and Third Tithe (poor)	XIV.B–C
Devarim (Deuteronomy) 19:15	Two-or-three-witness evidentiary standard, governing this entire document	Throughout
Devarim (Deuteronomy) 26:13–15	Tithing confession — root of the Malakhi 3:10 promise	XIV.C
Devarim (Deuteronomy) 27:19	Curse on perverting justice for the sojourner, fatherless, widow	VIII.B
Devarim (Deuteronomy) 29:29; 30:15, 19	Covenant as ongoing relationship, not a discharged contract	X
Amos 4:4; 5:21–24	Corrupted tithing as apostasy; justice over ritual	VIII.D, XVI

Mikhah (Micah) 3:9–12	“Who build Zion with blood” — leadership indictment	VIII.D
Yirmeyahu (Jeremiah) 7:3–7; 22:3	Conditional possession of the Land; prohibition of innocent blood	VIII.C–D
Yirmeyahu (Jeremiah) 31:33	Torah written on the heart — internalized, not abolished	X
Yeshayahu (Isaiah) 1:15–17	Hands full of blood; ritual observance without justice	VIII.C
Yechezkel (Ezekiel) 22:6–7, 29	Leadership bloodguilt and extortion of the sojourner	VIII.D
Yechezkel (Ezekiel) 34:2–4, 11	False shepherds feeding themselves; Yahweh seeks His sheep	XXI
Malakhi (Malachi) 3:8–10	Robbing Yahweh in tithes; storehouse test, read in context	XVI

COVENANT WITNESS STATEMENT

Miqdash Bethel Covenant Institution — Document 162 — June 2026

To Mr. Apffel and to every documentary witness who exposes financial exploitation of the faithful: Your documented research independently confirms what the Written Tanakh already condemned through the mouths of Amos, Mikhah, Yirmeyahu, Yechezkel, and Yeshayahu. The pattern you have filmed is not new. It is the oldest pattern in covenant history: shepherds who feed themselves instead of the flock. Your evidentiary instinct — follow the money, name the documented record, separate testimony from speculation — is the same instinct behind **Devarim 19:15**'s two-or-three-witness standard. Where your interview reaches for Scripture imprecisely, this document supplies the precision your own research has earned the right to receive.

To the American Church: You have been handed, by a convicted forger with a fabricated doctorate whose career was advanced through a New York club dominated by Zionist-connected elites, a theology that transformed a covenant promise to **Avraham** into a geopolitical mandate. You are now the documented target of a foreign government's own filed surveillance campaign, conducted inside your own sanctuaries during your own worship, to manufacture your political opinion without your knowledge or consent. And you have been taught, by men building unaccountable financial machines on top of **Yeshua**'s name, to extract a percentage of your children's birthday money under the authority of a law

whose own text never once mentions a wage. **Return to the Written Tanakh.** Test every doctrine against it, with witnesses, before you fund it again.

To the modern state of Israel: Yahweh your Elohim spoke through Mikhah: *“who build Zion with blood and Jerusalem with iniquity”* (Mikhah 3:10). Through Amos: *“Let justice roll down like waters, and righteousness like an ever-flowing stream”* (Amos 5:24). The Land belongs to Yahweh. The covenant is conditional. No theological system manufactured in 1909 New York changes that. This institution adds its witness to the prophets who came before it.

To every religious institution, in every tradition examined here: the tithe was never a fundraising instrument. It was covenant law, built around a landless priesthood, a national pilgrimage feast, and a binding welfare obligation to the stranger, the orphan, and the widow. Whatever modern structure replaces it must be transparent, freely given, and weighted toward the poor — or it is not the covenant tithe at all. It is simply revenue, dressed in covenant language.

To all people of faith: Yahweh is not the property of any nation-state, any political lobby, or any financial machine built in His name. His covenant is not the instrument of any government, foreign or domestic. His word stands above every institution men have built to administer it. *“Let justice roll down like waters, and righteousness like an ever-flowing stream”* (Amos 5:24). This institution stands as witness. The record is before you. The covenant is clear.

“Woe to the shepherds of Yisra’el who have been feeding themselves! Should not shepherds feed the sheep?...”

For thus says Yahweh Elohim: Behold, I, I Myself will search for My sheep and seek them out.”

Yechezkel (Ezekiel) 34:2, 11 — The Written Covenant of Yahweh

MIQDASH BETHEL COVENANT INSTITUTION

Document 162 • The Religion Business on Trial • June 2026

miqdashbethel.org • miqdashbethel@gmail.com • 402-218-9530 • PO Box 762, Pearl River, Louisiana 70452

508(c)(1)(a) Free Church • Sole Tanakh Authority • Reaching Judaism, Christianity, and Islam