

November 2023

Dear Brethren:

Another doctrinal teaching that sets this remnant fellowship apart from many others that share a history in the Worldwide Church of God (WCG) is our teaching about the Third Tithe.

The Radio Church of God (which became the Worldwide Church of God in 1968) taught for more than forty years that God commands His people to pay three distinct tithes in order to honor Him and to avoid stealing from Him. This teaching was one (of many) that was used by detractors to denigrate Herbert Armstrong and the entire church. "You mean your ministers require that you pay thirty percent of your earnings to the church, not to mention freewill offerings?" It was a damning attack that caused many to feel ashamed of their church and unable to answer effectively. It is no wonder then that many splinter groups which emerged from that parent church have eschewed the Third Tithe altogether. They teach their members either that there never was any such command from God, or else that it is being fulfilled today by government welfare programs. But what is the real Truth from the Bible? If there truly is a lasting command from God that affects whether each of us is robbing from Him—or not—it would seem to be important enough for us to verify it, one way or another.

We are not focusing here upon the question of whether Old Testament tithing is still in force for true Christians. For that confirmation, please see our article entitled, *Tithing Today?* That same article will be cited in this *Letter* to emphasize the truth about the tithes themselves, and to highlight meaty details that confirm the real facts.

First and Second Tithe in the Bible

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. . . . it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance (Numbers 18:21–24).

This provision describes the *First Tithe*. It is a tithe to fund *the religious work* of God for all of Israel. That includes the work of the Church of God today, and all that is required to pay for a full-time ministry and ecclesiastical services to feed and tend God's flock spiritually. The tribe of Levi was given no physical wealth from which to support themselves, as were the other tribes. God designed this tithe as a way to pay them for their religious works *in lieu of receiving wealth-producing property*. In other words, while all other families in all other tribes were set up by God as wealthy landowners, the Levites were required forever to depend upon a salary to support themselves and their families. They would not be allowed to be independent entrepreneurs. By God's design, they would always be dependents.

This fact becomes very important in order to understand additional commands of God regarding tithing. But before we get to that, let us look at the *Second Tithe*:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee (Deuteronomy 14:22–27).

Here is a command that applies to *all families in every tribe* to fund a trip to celebrate before God at His annual Holy Days, and in particular, the Feast of Tabernacles (Leviticus 23; Deuteronomy 16:16). These Feasts could not be kept properly "at home" (Deuteronomy 12:5–7, 11–12). All families were required to keep God's Feasts, and this *secondary tithe* was God's means to make that possible. This is not a tithe that is sent in to the church, but is saved all year and used by each member to fund travel and living expenses while at the Feast. Only the "excess" left over from this tithe when the Feast is over is sent to the church, to help fund Feast-keeping for those who do not have enough of their own to fulfill the command. Again, all of the technical details are found in our article, *Tithing Today?*

A Separate, *Third Tithe*

But there is also a very distinct tithe commanded by God that is not covered by the two commands already mentioned:

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

Instead of being paid "year by year," as were the first and the festival tithes (Deuteronomy 14:22), this tithe is *the tithe of the third year*. Therefore, it is not the same tithe as that of Numbers 18:21 nor Deuteronomy 14:22. All of the tithe in Numbers 18:21 goes to the Levites for their salaries. All of the tithe of Deuteronomy 14:22–23 is consumed at the feasts by each family. All of the tithe of Deuteronomy 14:28 is given to the poor. These are three distinct tithes!

Here is a little bit of technical support on this point from page 23 of our article, *Tithing Today?*:

Some think the tithe of Deuteronomy 14:28 was not a third tithe, but a "triennial substitute" for the second tithe. Thus in the third, sixth, and seventh years, the "festival" tithe would not be taken to the sanctuary and consumed there, but distributed to the poor at home. This idea was first expressed by Maimonides in the 12th century. However, even at that time, a contemporary, Aben Ezra, states, "This was a third tithe, and did not excuse the second tithe" (see Lansdell, p. 34).

Josephus, who lived in the first century, wrote:

Beside those two tithes which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a tithe to be distributed to those that want; to women also that are widows, and to children that are orphans (Antiquities of the Jews, IV, viii, 22).

Scripture does not support a "triennial substitute." Reputable scholars may present different "views," but God's revealed Word is abundantly clear—there are three tithes.

Jews, who translated the Old Testament into Greek (the Septuagint), knew there were three tithes: "When thou hast completed tithing all the tithes of thine increase the third year, thou shalt bring the second additional tithe to the Levite, the stranger, the fatherless, and the widow, that they may eat in thy gates, and be merry" (Deut. 26:12). There is not merely one tithe (first) and an additional tithe (second), but also a second additional (third) tithe. That is how Jews, 250 years before Christ, understood God's Word. No one need stand in doubt. See also the apocryphal book of Tobit (1:6–8) [end of quote].

Some have claimed that the special tithe for the poor in the third year should be taken from the First Tithe. That makes no sense, since it means the Levites would be the only ones in the whole nation supporting the poor from their salaries, while the rest of the tribes paid nothing. No, this special tithe cannot be fulfilled by cannibalizing either the First or the Second Tithe. It is quite separate and distinct.

Third Year of What?

If God commanded a distinct tithe for the poor, and it relates somehow to a "third year," what does that actually mean? Is it to be paid "every three years," or is the answer something else?

Mr. Raymond Cole confirmed, as a witness in the early years of the Radio Church of God, that Mr. Herbert Armstrong understood that this "third year tithe" related to *the third year of a seven-year cycle*. That means this tithe was only required one year out of every seven—in the third year of that cycle! However, the church ultimately taught its members to pay the third tithe two years out of seven, in year three *and in year six*. How did this come about? Hold that thought for now. There is indeed a *sixth-year obligation*, but it is not a tithe! The tithe commanded for the poor applies only to *the third year* of a seven-year cycle.

Once again, from our article, *Tithing Today?* (pp. 23–24), here is the technical evidence:

Which year, or years, is the "third year?" Scripture is not vague on this matter. Deuteronomy 26:12 refers to "the third year, which is the year of tithing." Josephus, cited above, states "every third year." Maimonides elaborates further, stating it was the third and sixth years of every seven-year cycle (cited in Lansdell, p. 31). This last suggestion is one possible meaning of "at the end of three years," and the one adopted as a practice by the Worldwide Church of God.

Before we conclude what the Scriptures do say, there are a few factors we must consider.

Josephus' statement, "every third year," is quite vague. What did he mean by "every third year?" Did he mean every third year out of a seven-year cycle? Or did he mean every third and sixth year of a seven-year cycle? Or did he mean every third year, irrespective of a seven-year cycle?

One fact is absolutely certain. The third tithe was paid in the third year (Deut. 26:12), but the third year of what? And what should be our authority for observing it? Josephus? Maimonides? Jewish tradition? Or the Word of God?

Land-rest laws and the 50-year Jubilee cycle were based upon cycles of seven years. If every third year would be a third-tithe year, eventually it would fall on a seventh-year land-rest year. And there would be little to distribute to the poor—and even less for the owner, to sustain him until the "ninth year" (Lev. 25:20–22). Therefore, the third-tithe year must be the third or the third and the sixth years out of every cycle of seven. It cannot mean every third year, irrespective of the seven-year cycle! [end of quote]

What About This *Sixth-Year* Obligation?

To confirm whether this third tithe is due only once in seven years or twice in seven years, we have to address the biblical obligation that something be given to the poor in the sixth year. The WCG later taught its members that this separate obligation was also part of the Third Tithe, but that was not accurate, and not originally taught as such. There is indeed a sixth-year obligation, but it is not a tithe!

If there be among you a poor man of one of thy brethren within any of thy gates in thy land which the LORD thy God giveth thee, thou shalt not harden thine heart, nor shut thine hand from thy poor brother: But thou shalt open thine hand wide unto him, and shalt surely lend him sufficient for his need, in that which he wanteth. Beware that there be not a thought in thy wicked heart, saying, The seventh year, the year of release, is at hand; and thine eye be evil against thy poor brother, and thou givest him nought; and he cry unto the LORD against thee, and it be sin unto thee. Thou shalt surely give him, and thine heart shall not be grieved when thou givest unto him: because that for this thing the LORD thy God shall bless thee in all thy works, and in all that thou

puttest thine hand unto. For the poor shall never cease out of the land: therefore I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land (Deuteronomy 15:7–11).

This special obligation not to forget the poor had to do with indentured servants in Israel who were being released from their masters at the end of year six of the seven-year cycle. By God's command, all such families who got themselves into financial trouble and had to pay off their debts by serving another family for six years were granted their release no later than the end of year six. They became free again. But then what? Would they go free as mere destitute vagabonds, likely winding up right back in debt again and needing to be rescued a second time? No! According to God's perfect system, Israelites were commanded to *remember these poor* and to make sure that they went out free with enough substance to give them a new start. This is *a different class of poor* than the widows and orphans being supported by the Third Tithe!

Again, from *Tithing Today?* (pp. 24–25):

Since Deuteronomy 15:1, which follows Deuteronomy 14:28–29, begins with the seventh-year release, the inference is that "at the end of three years" is contained within the cycle of seven. Additional scriptures also indicate this.

Deuteronomy 15:1–6 describes the seventh-year release. "At the end of every seven years" means after the end of seven years—at their completion. At the close of the seventh year of every seven year cycle (of which there are seven in the 50-year Jubilee cycle), creditors are to release their neighbors from their debts. The object of this law is "to the end that there be no poor among you" (vs. 4, margin). This law, along with the third-tithe law previously stated in Deuteronomy 14:28–29, is designed by the merciful God to alleviate the condition of the poor.

Deuteronomy 15:7–11 again reminds the follower of God not to neglect the poor in their real need. Of course, a sluggard after repeated help should not be supported (II Thess. 3:10).

Then, verses 12–18 of Deuteronomy 15 give important details regarding release of Hebrew servants "in [during] the seventh year." These are distinguished from debtors who are released at the end of the seventh year (Deut. 15:1). Notice: When the Hebrew servant chooses to be released in the seventh year, after six years of service, the master is to give liberally to him (vv. 13–14). Of what is the master to give the freed servant? Out of the flock,

the floor, and "of that wherewith the Lord thy God hath blessed thee" (vs. 14). Since no crop was harvested in the seventh year, the end of the sixth year was a special time to remember the poor servant. God's law made it possible for all indentured Hebrew servants to obtain a new lease on life. The poor servant is to be helped in the end of the sixth year. Since the third tithe was to go for the Levite, stranger, fatherless, and widow, here then is a separate provision to assist the poor. The clear indication of Deuteronomy 15:12–15 is that the blessings of the sixth year were used to help the poor—not the Levite, stranger, fatherless, and widow.

Therefore, the only year scripturally proven to be "the third year" is the third year only of a seven-year cycle! We assume an additional tithe by reading a sixth-year tithe into Josephus' statement. Josephus did not say a third and a sixth year. He merely said every third year! And since he did not mean every third year, irrespective of a seven-year cycle, nor a sixth year in addition to the third year (since the sixth year was to help the poor—not the Levite, stranger, fatherless, and widow), Josephus meant the third year of a seven-year cycle—exactly what the Scripture clearly states (Deut. 14:28; 26:12).

But what would this servant need, after working hard for six years as a bond servant? A sabbath of rest! And that is what the seventh, or sabbatical year, provided. No planting and harvesting of crops, with back-breaking labor, a physical and a spiritual rest. Then, at the end of the seventh year, past debts were obliterated. At the Feast of Tabernacles, "At [after] the end of every seven years . . ." God's Law was read and expounded so all could be redirected to a new and better way of life (Deut. 31:10–13). Hopefully, with this rest and instruction, many of those former bondservants and debtors would work diligently, obey God, and as a result be blessed and not fall into the same situation again (Deut. 15:4–6). Thanks to these laws, they would start "year one" of the next seven-year cycle with a new lease on life. See Exodus 23:10–11 and Leviticus 25:2–7.

Deuteronomy 15:1–18, in conjunction with 14:28–29, shows that the third tithe is related to the seven-year cycle, and that the third and sixth years of the seven-year cycle are set aside to help various classes of those in need. Assistance given in the sixth year would depend solely upon necessity [end of quote].

If this sixth-year provision is separate from the Third Tithe command, then why did Mr. Armstrong combine them together and teach us to pay Third Tithe in both the third and

the sixth years? Mr. Raymond Cole confirmed that he was part of the meeting in the 1950s where Mr. Armstrong decided to do this *administratively*, as a way to simplify the requirement. But what is true is that the ministry *understood originally* that the Third Tithe command was only an obligation for one out of seven years! That is why, when Church of God, The Eternal formed as a remnant group in 1975, Mr. Cole taught us this distinction and did not continue that previous *administrative judgment* to lump both biblical commands into one.

What Must We Do?

To be right with God, we must be sure not to forsake that *third commanded tithe* in year three of every cycle of seven years. We must also not fail to consider the principle of *a freewill offering in the sixth year*, based upon how much we have been blessed. (Details about that *sixth-year obligation* are not really the focus of this particular *Monthly Letter*, but once again, it is discussed more in our tithing article.)

What then must we do concerning the Third Tithe to avoid robbing from God? First of all, we acknowledge that it is indeed a separate command requiring one tenth of our increase to be paid in year three of a seven-year cycle of years. How much is that, actually? If you are already paying First Tithe, then you already know how much is the Third Tithe. It is the very same amount. All three of God's tithes are calculated as one-tenth of our "increase." If your First Tithe for a particular year is \$150, then you must also set aside \$150 for Second Tithe to keep the Feast that year, and then if it happens to be your "third year," you also pay an additional \$150 to satisfy that obligation.

So yes, in *year three*, that is a thirty percent burden. But the Third Tithe only applies to one out of seven years! Spread over all seven years, the Third Tithe is really only 1.43% per year. So unlike the false narrative of the haters, God does not command a 30% tax upon us. The total is really 21.43%, and 10% of that is used by each of us to attend the Feasts. Therefore, the First and Third Tithes together represent an 11.43% aggregated burden. Is that really too much?

How do we know what year is the third year? Again, we each must have a seven-year cycle, as the Israelites did. But we do not know which year is the first, third or seventh, because God has intentionally hidden that information from us. Why? If you could calculate the true seven-year cycle from the days of Moses, you could also know when the Jubilee falls (year fifty). And since Jesus Christ will likely return at the time of the true Jubilee, God has no intention of letting us know, lest we predict the Second Coming. There are certain churches which claim to know when the Jubilee falls. They do not know!

How then do we establish a seven-year cycle for tithing? Mr. Armstrong was inspired by God to instruct us to use our baptism date, the date that those coming into the church out of the world became *spiritual Israelites*. Once you know which year is your *year one*, then you will also know which year for you is *year three* for the Third Tithe, and also which year is *year seven* for the land sabbath. You will also know which year is *year six* for the special offering command. Unless you have a seven-year cycle—and keep up with it—you will fail to anticipate these special years and their obligations in God's Plan. (The church home office can provide you with a chart to confirm your seven-year cycle, and all we need in order to do that is the baptism date for you or your baptized head of household.)

Rejection of the Revealed Faith

As happened with so many of God's revealed Truths (Pentecost, divorce & remarriage, the nature of man, etc.) in the WCG, the Third Tithe was dropped by many of God's people at the behest of ministers who felt uncomfortable teaching it. There are many remnant fellowships today that teach that Third Tithe was either done away, or else never should have been taught in the first place.

A number of groups claim that all of the taxes that we are forced to pay to our current human governments provide funding for charity programs for the poor. They claim that by paying your taxes, you are already fulfilling the spirit of the Third Tithe. How convenient. But such arguments fall completely flat upon inspection.

First of all, the Third Tithe is for God's people in particular, not those currently in the world:

And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, *which are within thy gates*, shall come, and shall eat and be satisfied (Deuteronomy 14:29) [emphasis mine].

We were always taught that those "within thy gates" applied specifically to members called out of this world and into the true Church of God. There are many other interpretations, but every one of them is a departure from the original revelation of God. This tithe for the poor was commanded by God for the benefit of those *within the Body of Christ*. The Apostle Paul elaborated upon this principle to confirm how God's ministers should make judgments about those who qualify (1 Timothy 5:3–16). Only eligible widows—widows indeed—showing proper character were to be "relieved" by the church with church funds. Where did those support funds come from that the ministry managed? *The Third Tithe*, that is where! This confirms that God's Third Tithe is to be managed by a

faithful ministry, not by Caesar. And the proceeds are to go specifically to individuals who qualify according to God's provisions, not to those who sign up for charity benefits in this world.

Furthermore, does it make sense that God takes backseat to Caesar in collecting His tithes? If human governments get too greedy (which they always do) and tax us too heavily, does God stand in the back of the line to receive His tithes from the faithful? That is the rationale of those who claim that we already pay too much in taxes in this world to be expected to pay Third Tithe. There are some who use the same argument to justify eschewing all tithes. No, God comes *first in line* to collect the tithes that He deserves, never last in line.

And never forget, a key prophecy concerning the misbehavior of God's called people in the last days concerns the misappropriation of tithes:

For I am the LORD, I change not; therefore ye sons of Jacob are not consumed. Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation (Malachi 3:6–9).

Many of God's called children today—who should know better—are doing just that. Thankfully, a promise is also made to the few who still acknowledge His divine revelation about all three tithes, and are working to obey Him in godly fear (vss. 10–12).

May God grant you to be among those trusting God in faith and proving it by putting Him first, not last, in all of His instructions, including the payment of all three tithes.

Your brother and servant of the Faith,

A handwritten signature in black ink, appearing to read "Jon W. Brisby". The signature is written in a cursive, flowing style with a large initial "J".

Jon W. Brisby