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Appendix 8e: Tithes and Firstfruits — Why They Cannot Be Kept Today

This page is part of a series exploring the laws of God that could be obeyed only when the Temple was present in Jerusalem.

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Tithes and firstfruits were holy portions of Israel's increase — from the land (Deuteronomy 14:22) and from the herd (Leviticus 27:32) — commanded by God to be presented in His sanctuary, before His altar, and into the hands of His Levitical priests. These commandments were never abolished. Jesus never canceled them. But God removed the Temple, the altar, and the priesthood, making obedience impossible today. As with all Temple-dependent laws, symbolic replacements are not obedience but human inventions.

What the Law commanded

The Law defined the tithe with absolute precision. Israel was required to separate a tenth of all increase—grain, wine, oil, and livestock—and bring it to the place that God chose (Deuteronomy 14:22-23). The tithe was not distributed locally. It was not given to teachers of one's choosing. It was not converted into a monetary donation except in the narrow case where distance required temporary

conversion, and even then the money had to be spent inside the sanctuary before God (Deuteronomy 14:24-26).

The tithe belonged to the Levites because they had no land inheritance (Numbers 18:21). But even the Levites were required to bring the tithe of the tithe to the priests at the altar (Numbers 18:26-28). The entire system depended on the functioning Temple.

The firstfruits were even more structured. The worshipper carried the first of the harvest directly to the priest, placed it before the altar, and made a spoken declaration commanded by God (Deuteronomy 26:1-10). This act required the sanctuary, the priesthood, and the altar.

How Israel obeyed

Israel obeyed these laws in the only way obedience was possible: by physically bringing the tithe and the firstfruits to the Temple (Malachi 3:10). No Israelite invented a symbolic or “spiritual” version. No percentage was ever redirected to local religious leaders. No new interpretation was added. Worship was obedience, and obedience was exactly what God commanded.

The tithe of the third year likewise depended on the Levites, because they—not private individuals—were the ones responsible before God to receive and distribute it (Deuteronomy 14:27-29). At every stage, the tithe and the firstfruits existed inside the system God established: Temple, altar, Levites, priests, ritual purity.

Why obedience is impossible today

Today the Temple is gone. The altar is gone. The Levitical priesthood is not serving. The purity system cannot operate without the sanctuary. Without these God-given structures, no one can keep the tithe or the firstfruits.

God Himself foretold that Israel would remain “many days without sacrifice or pillar, without ephod or teraphim” (Hosea 3:4). When He removed the Temple, He removed the ability to obey every law that depends on it.

Therefore:

- No Christian pastor, missionary, messianic rabbi or any other ministry worker can receive a biblical tithe.
- No congregation can collect firstfruits.
- No symbolic giving fulfills these laws.

The Law defines obedience, and nothing else is obedience.

Generosity is encouraged — but it is not tithing

The removal of the Temple did not remove God's call to compassion. Both the Father and Jesus encourage generosity, especially toward the poor, the oppressed, and the needy (Deuteronomy 15:7-11; Matthew 6:1-4; Luke 12:33). Giving freely is good. Helping a church or any ministry financially is not forbidden. Supporting righteous work is noble.

But generosity is not tithing.

Tithing required:

- A fixed percentage
- Specific items (agricultural increase and livestock)
- A specific location (the sanctuary or temple)
- A specific receiver (Levites and priests)
- A state of ritual purity

None of these exist today.

Generosity, on the other hand:

- Has no percentage commanded by God
- Has no connection to Temple law
- Is voluntary, not commanded by statute
- Is an expression of compassion, not a replacement for tithes or firstfruits

To teach that a believer “must give ten percent” today is to add to Scripture. The Law of God does not authorize any leader—ancient or modern—to invent a new system of mandatory giving in place of the tithe. Jesus never taught it. The prophets never taught it. The apostles never taught it.

Invented tithing is disobedience, not obedience

Some today try to turn financial giving into a “modern tithe,” claiming that the purpose remains even if the Temple system is gone. But this is exactly the kind of symbolic obedience that God rejects. The Law does not allow the tithe to be reinterpreted, relocated, or reassigned. A pastor is not a Levite. A church or a messianic congregation is not the Temple. A donation is not firstfruits. Money placed in a collection plate does not become obedience.

As with sacrifices, festival offerings, and purification rites, we honor what the Law commanded by refusing to replace it with human inventions.

We obey what can be obeyed, and we honor what cannot

Tithes and firstfruits remain eternal commandments, but their obedience is impossible until God Himself restores the Temple, the altar, the priesthood, and the purity system. Until that day, we walk in the fear of the Lord by giving generously when we are able—not as tithing, not as firstfruits, not as obedience to any percentage, but as expressions of mercy and righteousness.

To invent a substitute is to rewrite the Law. To refuse inventing substitutes is to honor the God who spoke it.