



Lesson 10: Financial Giving Under the Mosaic Law

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- I. **The first biblical reference to the tithe:** Tithing is first mentioned in the Bible in Genesis 14, when Abraham paid a tithe to the king-priest Melchizedek after he won a decisive battle and gathered up his spoils of war.
- II. **General overview:** The Mosaic Covenant mandated three tithes (10%) for the people of Israel—**Deuteronomy 14:22–29**.
- III. **The 1st tithe:** The first tithe was given to the Levites, who served as the vocational assistants to the priests and ministers in the sanctuary of Israel—**Numbers 18:21–24**.
- IV. **The 2nd tithe:** The second tithe was brought to Jerusalem to promote spiritual and social unity among the people and families of Israel and provide for all those who attended the three annual pilgrim feasts within the nation—**Deuteronomy 12:10–18**.
- V. **The 3rd tithe:** The third tithe was given once every three years and kept locally to fund the welfare system within the community for the indigent—**Deuteronomy 26:12–15**.
- VI. **The 4th tithe:** The fourth tithe was mandated by the ruling king in order to support the national militia when Israel transitioned from a theocracy to a monarchy—**1 Samuel 8:15–18**.

Begin	Tithe Applied	Amount	End
100%	1st tithe	10%	90%
90%	2nd tithe	9%	81%
81%	3rd tithe	3%	78%
78%	4th tithe	8%	70%

- VII. **The purpose of the tithing system:** The program of tithing was a mandated system of taxation which supplied the funds to operate the nation Israel, in addition to which the people made free-will contributions such as peace offerings.
- VIII. **The application of the Pareto principle:** The Pareto principle, which is also referred to as the 80/20 rule, states that, for most events, roughly 80% of the effects come from 20% of the causes.
- IX. **The heart of the matter:** The real issue is whether or not every member in our spiritual family is asking the Lord for direction about his personal giving. If that was being done, we'd have a healthy and vibrant spiritual family where we would all be contributing members, regardless of how much or how little we were actually giving.