



## **Parasha Ki Tavo**

**September 21, 2016**

Torah: Deuteronomy 26:1-29:8  
Haftarah: Isaiah 60:1-22  
K'tuvim Shlichim: Matthew 6:1-3; 19-24

*Ki Tavo* is our *parasha* this week. Today, we continue our personal journey through the month of *Elul* as we prepare for the High Holy Days. Today is *Elul* 21 which also corresponds with our September calendar date. *Elul* is now just eight days away and we're continuing to examine our hearts and pray so that we will not only be spiritually prepared personally, but also be spiritually prepared as a congregation for ADONAI's plans for us. Pray for a spiritual breakthrough, not only for *Beit Shalom*, but also for our fellow congregations in Messianic Judaism as we join together in prayer for the salvation of "all Israel." Our prayer is also for unity in the whole body of Messiah. It is time for both to happen! It is time for Yeshua's body to come into unity and the time is near for the salvation of all Israel and the return of Yeshua!

*Ki Tavo* begins by speaking about bringing the *bikkurim* offering, the firstfruits offering of the crops of the land, which would take place after the people had entered the Land of Israel. These verses in Deuteronomy 26:1-10, which we read in our *Torah* service are speaking specifically about the firstfruits offering required by *Torah*. Today, some followers of Yeshua give firstfruits offerings, and that's ok, but be aware that it is not a *Torah* requirement. When it is done today, it comes completely from the heart of the giver because there is no *Torah* obligation to give a firstfruits offering today. And, it is not something which you should worry about if you haven't given First Fruits offerings. To begin with, it was an agricultural offering and was not a monetary offering. And, second, it was only to be given in *eretz Yisra'el*, the Land of Israel. Today, we welcome firstfruits offerings from those who choose to give them. If it is in your heart to give a firstfruits offering, it is just that, an offering. Give as ADONAI prompts you.

The title of our message today is *ma'aser v'tzedakah*, "the tithe and offering." As we read a little further on in chapter 26, we find a reference to the *ma'aser*, the tithe. In this particular case, it is a tithe given in the third year. <sup>12</sup> "When you finish tithing the full tenth of your produce in the third year, the year of the tithe, you are to give it to the Levite, to the outsider, to the orphan and to the widow, so that they may eat within your town gates and be satisfied" (Deuteronomy 26:12 TLV). Taken alone, this verse may be confusing, but we will clarify what this is about in a few minutes.

I begin our message by saying that tithing is a very important and sometimes neglected part of Messianic faith. Even though we have good Scriptural reasons to tithe, many of Yeshua's followers of today resent giving. But, tithing is a heart thing. We give from our hearts. For those who may resent giving, when they understand ADONAI's purpose for the tithe and also our obligation to Him, hearts can soften. There are also those who want to tithe, but can't because of financial pressures. Since our *parasha* has mentioned tithing and we are in the month of *Elul*, today is a very good time to speak about the subject. As we

begin to consider tithes and offerings, we must first understand that everything belongs to G-d. Everything we own is His: 14 “Behold, to Adonai your God belong the heavens and the highest of heavens, the earth and all that is in it” (Deuteronomy 10:14 TLV). He created it and it’s all His: 30 “All the tithe of the land whether from the seed of the land, or the fruit of the trees, belongs to Adonai, for it is holy to Adonai” (Leviticus 27:30 TLV). The tithe is also His and He also determines who is to receive it. In ancient Israel when there was a Tabernacle and later a Temple, and when there were *kohanim* and Levites, ADONAI gave detailed instructions as to how the tithe was to be distributed. We are not under that system today, but still, we should understand what was required under *Torah* and Temple law. Even though those laws are no longer a requirement for us, we need to develop the mindset today that everything which we think of as ours, belongs to ADONAI. Everything each of us possesses is His, but He has given us authority to be administrators; to be stewards over it. How we manage His money is important.

In Tabernacle and Temple days, under ADONAI’s *Torah* directives, how Israel was to tithe was described in detail. All tithing was based upon a seven year cycle. This seven year period included six years of tithing which ended with the seventh year of release from tithing, the *sh’midah* year. Additional seven year periods led up to the 50<sup>th</sup> year, the *Yovel*, the Jubilee. Tithes were taken in the first six years, but there was no tithe in the seventh year, the *Sh’midah*, the year of release. And, then another seven year cycle would occur, and another and another, until the forty-ninth year was reached. Then, the next year was the *Yovel*, the Jubilee.

What many people don’t realize about ADONAI’s system was that there was not just one tithe, but three. The first tithe, *Ma’aser Rishon*, was an agricultural tithe which was given to the Levites (Numbers 18:21) who were the administrators of the tithe. That’s somewhat surprising isn’t it, that the Levites, not the *kohanim*, were the administrators of the tithe. This tithe was taken in each of the six years. The Levites got the first tithe for themselves, but from it they also were to give one tenth of their tenth, an amount called the *terumat hama’aser*, to the *kohanim*, the priests. *Terumat hama’aser*, a tenth of a tenth, doesn’t seem like a lot for the *kohenim*, but they were very well cared for by ADONAI. That was because they also received ten different types of food offerings which were brought to the Temple, offerings which they were required to consume there. And, they also received ten other types of offerings which were brought to the Temple, but which they could take home. So, the priests were well cared for. The other nine tenths of the First Tithe went to the Levites, but there were a lot more of them than there were *kohanim*. The tithes were agricultural tithes and the people tithed their five kinds of grain, their wine, their olive oil, their fruit and their cattle (Leviticus 27:30-33).

Next, there was the *Ma’aser Sheni*, the Second Tithe (Deuteronomy 14:22-27; 12:11-18; 26:12). This was a tithe required by ADONAI, but Israelites got to spend it on themselves. However, they could only spend it in Jerusalem. This is the way that it worked. After the First Tithe was taken each year, another tenth, the Second Tithe, was immediately taken from your agricultural products. This tithe was to be carried to Jerusalem, where you and your family would eat and drink it during the festivals. But, the Second Tithe was only taken in the first, second, fourth and fifth years, four years out of six. If a person was unable to store the Second Tithe until they travelled to Jerusalem, they were allowed to convert it to money and then take that to Jerusalem to buy food and drink during the festival.

The third tithe was the *Ma'aser Ani*, the Poor Tithe. It was taken in the same way as the Second Tithe was taken, that is, immediately after the First Tithe was taken. But, it was only taken in the third and sixth years. As the name indicates, it was given to the poor. What this really means is that ADONAI's plan for the *Ma'aser Sheni*, the Second Tithe given by each person, was to be shared with the poor two years out of six. You tithed it for yourself to take to Jerusalem in the first, second, fourth and fifth years and you tithed it for the poor in the third and sixth years. We can now understand this verse from our parasha: "*When you finish tithing the full tenth of your produce in the third year, the year of the tithe, you are to give it to the Levite, to the outsider, to the orphan and to the widow, so that they may eat within your town gates and be satisfied.*" The *Ma'aser ani*, the Poor Tithe, was also known as the Tithe of the Third Year and that is what this verse was referring to.

Here is what the whole system looked like. The first tithe (*Ma'aser rishon*) was taken each year for six years. The second tithe (*Ma'aser sheni*) was taken in the first, second, fourth and fifth years. And, the poor tithe (*Ma'aser ani*) was taken in the third and sixth years. That amounts to twenty percent per year for each of those six years. There are various estimates as to the percentage that the *bikkurim*, the firstfruits offering, amounted to. One is that it was about four percent per year in each of the six years. Summing up, for six years out of seven, the Israelite paid the equivalent of twenty-four percent in tithes each year. So, with ten percent we think that we have it hard!

But, the good news is that we're not under that system today. We don't have to tithe 24% per year. But, it was definitely required back then. Malachi was ADONAI's instrument to call to account those who were not being obedient. He said: 8 "*Will a man rob God? For you are robbing Me!*" But you say: "*How have we robbed You?*" "*In the tithe and the offering.* 9 *You have been cursed with the curse, yet you keep robbing Me—the whole nation!* 10 *Bring the whole tithe into the storehouse. Then there will be food in My House. Now test Me in this*"—says Adonai-Tzva'ot—"if I will not open for you the windows of heaven, and pour out blessing for you, until no one is without enough. 11 *I will rebuke the devouring pest for you, so it will not destroy the fruit of your land, nor will your vine be barren in the field,*" Adonai-Tzva'ot says (Malachi 3:8-11 TLV). Through Malachi, ADONAI was condemning the whole nation of Israel because they were not bringing the tithes which He commanded. They were not being faithful to bring the *bikkurim*, the *ma'aser rishon*, the *ma'aser sheni* and the *ma'aser ani*. That is what Malachi was referring to. They were violating *Torah*. But, how many times have you heard these verses used when tithes and offerings were being taken up? It does not apply today and we are not required to give tithes as prescribed in *Torah*. There are several very obvious reasons for this. Specifically, there is no system to receive them today. There is no Temple and no Levites to receive tithes. And, for us, we are not in the Land of Israel. But, that does not mean that we can breathe a sigh of relief, believing that there is no tithe today. Or, for that matter, that there is no offering today.

The skeptic says that there is no direct mention of the tithe in the Gospels. And, that is true. But, there are many things commanded for us in *Torah* which are not repeated in the *Ketuvim Sh'lichim*, the writings of Yeshua's disciples. However, whether or not the tithe is mentioned in the later writings is not the test for those of us who follow *Torah*. The principle of tithing is given to us in *Torah* and it was in effect in Yeshua's day. He rebuked certain Pharisees about the tithe when He said: 23 "*Woe to you, Torah scholars and Pharisees, hypocrites! You tithe mint and dill and cumin, yet you have neglected the weightier matters of Torah—justice and mercy and faithfulness. It is necessary to do these things without neglecting the others*" (Matthew 23:23 TLV). Tithing was being done, but they had

manipulated it to suit their own theological leanings. Yeshua's words to those particular Pharisees echo Malachi's words, when he said: 8 *"Will a man rob God? For you are robbing Me!" But you say: "How have we robbed You?" "In the tithe and the offering"* (Malachi 3:8 TLV). Not only were they neglecting their tithes, but also their offerings. Offerings, both then and today, are important because they reveal the heart of the one who gives above what is expected. Offerings show compassion for special needs and for individuals. *Ya'acov* and *Sha'ul* and the other disciples gave us a great example of this in more than one instance. Here is one: 9 *"Realizing the favor that had been given to me, Jacob and Peter and John—who are the recognized pillars—shook hands in partnership with Barnabas and me, so that we would go to the Gentiles and they to the Jews. 10 They asked only that we remember the poor—something I also was eager to do"* (Galatians 2:9-10 TLV). Remembering the poor is the giving of *tzedakah*, an offering given from the heart.

In Matthew chapter 6, almost all of Yeshua's teaching was about giving. To those who were listening, it was understood that they were to tithe. That had not changed in any way. For the obedient ones, *Torah* was being followed and they were tithing the 24% per year which we mentioned earlier. But, Yeshua was stressing generosity, generosity which could only come from a circumcised heart. A circumcised heart does not only mean that one is saved. It also has to do with mercy toward other and our faithfulness in the walk to which Yeshua has called us.

He began by saying: 1 *"Beware of practicing your righteousness before others to be seen by them; otherwise you have no reward from your Father in heaven. 2 So whenever you do tzedakah, do not sound a trumpet before you as the hypocrites do in the synagogues and on the streets, so that they may be glorified by men. Amen, I tell you, they have their reward in full! 3 But when you do tzedakah, do not let your left hand know what your right hand is doing, 4 so that your tzedakah may be in secret; and your Father, who sees in secret, shall reward you"* (Matthew 6:1-4 TLV). The word *Tzedakah* means righteousness, but it was also a euphemism for charitable giving, a way of referring to giving to the poor. In these verses, that's what Yeshua was talking about; offerings for the poor. How it is to be given has been misinterpreted by some, believing no one should be aware of any gift which they give. But, Yeshua was not talking about the giving of tithes. In that day *tzedakah* was giving to the poor. The tithe was set and had nothing to do with offerings. Today, we sometimes refer to our tithes and offerings as *tzedakah*, but it was not this way back then. Yeshua's primary point in saying that *tzedakah*, charitable giving to the poor, should be given anonymously, was so that the person receiving it would not be humiliated. *Tzedakah* given specifically for an individual through an organization or a congregation does not have to be anonymous. If you do it that way, what Yeshua was speaking about will not be violated. What He meant was that *tzedakah* is to be given with humility and in a way that will not embarrass the recipient. Also, don't forget that He said "when" you give *tzedakah*, not if. He expects that out of the goodness of our hearts we will give offerings in addition to our tithe when we are able and led by the *Ruach*.

Yeshua continued: 19 *"Do not store up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal. 20 But store up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in or steal. 21 For where your treasure is, there will your heart be also"* (Matthew 6:19-21 TLV). His specific message in these verses is about the misuse of *mammon*, money. But, it's also about the generosity of the heart. If we value money more than we value the Kingdom of G-d, we may be in danger of being hard-hearted and the circumcision of our heart may be in question.

These verses also tell us that the giving of a generous heart is recognized by ADONAI in heaven. But, there's a "beware" here. We must "beware" not to give in order to get or because we seek recognition from Yeshua and the Father. Don't listen to those who promise you a blessing if you give. ADONAI desires all our giving to be from the generosity of our hearts.

The theme of generosity is continued in the next verses: 22 *"The eye is the lamp of the body. Therefore if your eye is good, your whole body will be full of light. 23 But if your eye is bad, your body will be full of darkness. If therefore the light that is in you is darkness, how great is the darkness! 24 "No one can serve two masters; for either he will hate the one and love the other, or he will stick by one and look down on the other. You cannot serve God and money"* (Matthew 6:22-24 TLV). The understanding of these two verses was one of the most exciting things which I learned 35 years ago when I began my Messianic journey quest. It was explained in the book, *Understanding The Difficult Words Of Jesus*, by David Bivin and Roy Blizzard. Through them I discovered that many of the puzzling phrases in the King James Version were actually Hebrew idioms. They were just colloquial sayings which everyone in that day understood. But, over time, the meaning was lost. The eye in this case represents the heart and a person having a good eye is a person with a generous heart. A bad eye represents a stingy person, one who does not have a generous heart. Not having this understanding in past years, you can imagine all of the different ways that preachers have interpreted those words from the King James Version: **22** *"The light of the body is the eye: if therefore thine eye be single, thy whole body shall be full of light. 23 But if thine eye be evil, thy whole body shall be full of darkness. If therefore the light that is in thee be darkness, how great is that darkness"* (Matthew 6:22-23 KJV)! Who knew what a single eye or an evil eye meant? Now we know. But, it's also interesting that this idiom is still in use in Israel today. So, when you are there and someone asks you for *tzedakah* toward some need and says to "give with a good eye", you will understand. Yeshua concludes these verses with: *You cannot serve God and money.*" If our life focus is on getting wealth and keeping it, money is our master. But, if G-d is our master; if Yeshua is our master, our focus is on serving Him in the way in which He directs and serving Him should be our heart's desire.

But, even if we do not have a Temple today, or a storehouse, or Levites and *kohanim*, we do have an example regarding tithing in *Torah*. It is through *Avraham aveinu*, our father Abraham. When he was in the presence of *Malkitzedek*, the *kohen* of *El Elyon*, the Most High G-d, Abraham gave him a tenth of everything. In the example of our ancestor, Abraham, the man of faith, we can make an example of *kal v'chomer*, the Hebrew teaching form called "light and heavy." It goes this way. If Abraham gave a tenth of everything to *Malkitzedek*, a human priest, then how much more should we give a tenth to *Yeshua HaMashiach*, Son of G-d and *Kohen HaGadol*, our Great High Priest.

Our message today about tithing and giving is not about seeking more for *Beit Shalom*. It's about the month of *Elul* and about our hearts. How we respond to ADONAI with regard to giving is most definitely an important part of our walk and is something which we should examine during this time. If we have been lax in the area of giving, it is time to make that a part of our introspection, our looking inward at our own heart. This message was not given to bring condemnation on anyone regarding tithing and especially not on those who because of their financial situation cannot tithe. We all sometimes go through difficult times and have to make adjustments. And, this message is to encourage those having financial difficulty. Start where you are and give what you can. Give what you can out of your heart and then wait upon ADONAI. That is the outworking of the *emunah*, the faith which we have,

expressed as faithfulness. As David said: 19 *“The sacrifices of God are a broken spirit. A broken and a contrite heart, O God, You will not despise”* (Psalm 51:19 TLV).

At this time in human history, we, Yeshua’s followers, are becoming more and more excited about His return. This generation has seen more fulfilled prophecies pointing toward His return than any other. We don’t know exactly when it will be, but according to the signs of the times and the prophecies which have been fulfilled, our hearts tell us that we are in the period which the rabbis call *hatchalat haGeulah*, “the beginning of the redemption.” In Jewish understanding, *Geulah*, redemption, is the coming of *Mashiach*. The rabbis have also described another period of time which they call *ikvot meshicha*. It is even closer to Messiah’s return and is described as the time immediately before He comes. May it be soon! Regarding that, we are also in anticipation of the coming High Holy Days, in the hope that this will be the time for the redemption of all Israel. ADONAI has promised and will keep His word. 26 *...“and in this way all Israel will be saved, as it is written, “The Deliverer shall come out of Zion. He shall turn away ungodliness from Jacob. 27 And this is My covenant with them, when I take away their sins”* (Romans 11:26-27 TLV). *Shabbat shalom!*