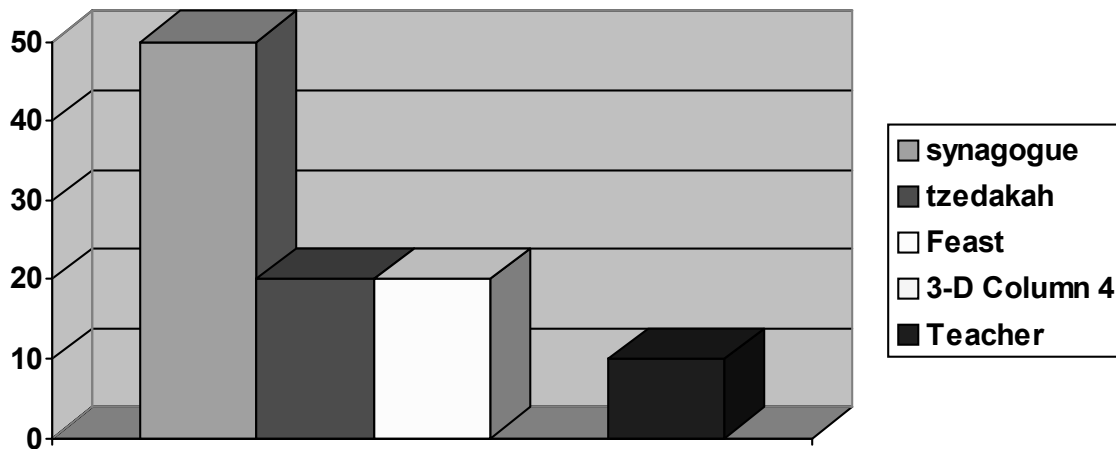


# Torah-Tithing



## Your Tithe \$1/ Simplified Formula

**50%** to the local assembly .50  
**20%** to the poor .20  
**20%** for the Feasts .20  
**10%** for the Torah Teacher .10

Tithe= EhSehR cardinal feminine gender of 10. One tenth is formed by adding the MEM prefix to obtain MaASaR. A tithe is a tenth of NET GROSS (after taxes). It is not an offering. Anything over the 10 % is an offering. Tithing applies to all mankind as Avraham tithed before there were any Jews or Israelites. Matt.5: 17-19, 23:23 proves tithing is for today.

Tithe was based on Sabbatical year (7-year cycle).

1. Tithe of 1<sup>st</sup> year, 4<sup>th</sup>, and 5<sup>th</sup> year went to the Levites (who distributed it to the poor and themselves).
2. The tithe of the 2<sup>nd</sup> year went entirely to the priests.
3. The tithe of the 3<sup>rd</sup> year went to poor, widows, and orphans.
4. The tithe of the 4<sup>th</sup> and 5<sup>th</sup> year again went to the Levites.
5. The tithe of the 6<sup>th</sup> year was set aside for the Feasts.
6. Tithe were not collected from the farmers on the 7<sup>th</sup> year-others paid tithe on their profits.

The tithe was tithed twice a year. A tithe of the tithe, or 10% of the 10%, was given to the priests every year. This is equal to 1% of the gross profit. Also, a second 10% of the gross 10% was given to the poor, except on the 3<sup>rd</sup> year, which was given entirely to the poor.

SINCE WE ARE NOT IN THE LAND THEN WE CAN DISTRIBUTE THE TITHE BY DIVIDING BY 7 AND DISTRIBUTING IT THUS:

1. 10% of the 10% or 1% of the Gross is given to the Torah Teacher.
2. 2.1% of the gross is given to charity.
3. 4/7ths given to local assembly
4. 1/7<sup>th</sup> of the remaining is added to the charity of the 1-% gross (#2).
5. 2/7ths are set aside for the Feasts.

**Simplified formula:** from \$1 tithe off NET GROSS (after taxes). This can be given at 3 Feasts.

10 cent to the Torah teacher  
 20cents to charity  
 50 cents to synagogue  
 20 cents for Feasts

4 levels of giving: pledges, vows, oaths, covenants these are above the required tithe