

## CHAPTER 10

## Who Paid Tithes Under the Law of Moses?

### Only Shepherds, Farmers, and Levites Required to Tithe

One of the greatest rebuttals to New Testament mandatory tithing is that in the Old Testament only certain people were required or allowed to tithe. Tithers were those whose increase was in animals and produce. This limited the payment of tithes to shepherds and farmers. Additionally, the Levites were commanded to tithe on the tithes they received from those shepherds and farmers.<sup>66</sup> So there were only three categories of tithers.

This rebuttal of occupational tithing presents a serious problem to preachers of universal tithing. For one of their basic tithing doctrines is that everyone in Israel tithed. Their logic is that since everyone under the law tithed, we all have to tithe. But since tithing was limited by occupation, their logic must be rejected.

Tithe preachers could always answer that everyone in Israel was either a shepherd or a farmer, and therefore everyone tithed, but this also is false. There were several occupations in Israel. Some were fishermen (Matthew 4:18), stonecutters (1 Chronicles 22:15), hunters (Genesis 10:9), carpenters (Matthew 13:55), innkeepers (Luke 10:35), garment makers (Exodus 28:3), merchants (Matthew 13:45), bankers (Luke 19:28), tanners (Acts 9:43), day laborers (Matthew 20:2), tax