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Year of the Third Tithe



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A passage in Chapter 26 of the book of Deuteronomy has detail of a unique type of tithe. According to Verse 12, it was AFTER tithes were paid in the 3rd year that a tithe was set aside for the clergy and the poor:

"When thou hast made AN END OF TITHING all the tithes of thine increase the third year, which is the year of tithing . . . [give] unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled" (my paraphrase of KJV text)."

A similar passage can additionally be recited from the book of Deuteronomy--and right where the content of Chapter 14 has detail of a tithe that was to be paid 'AT THE END of 3 years':

"AT THE END OF THREE YEARS thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest (ibid, verses 28-29).

In addition to those above shown passages, the King James Version of the book of Amos shows the payment of "tithes AFTER 3 years". It should here be noted that the Hebrew version of this passage should be translated as "3 days". Consequently, most modern translations differ from the KJV and they show "3 days" (not "3 years").

This portrayal of the payment of a tithe AFTER 3 years (or AFTER 3 days) is somewhat rare in the context of other passages of the Bible. Here, it seems to be of significance that no further description about the payment of a tithe 'after 3 years' (or 'after 3 days') can be found throughout the canonized books. However, if the apocryphal books are included, then the book of Tobit does show that a tithe for the poor would have been paid in the third year:

"[Tobias] went to Jerusalem to the temple of the Lord, and there adored the Lord God of Israel, offering faithfully all his firstfruits, and his tithes, So that in the third year he gave all his tithes to the proselytes, and strangers. These and such like things did he observe when but a boy according to the law of God" (Douay text of Tob 1:6-8).

The peculiar detail (shown above) concerning the payment of a tithe offering (IN or AFTER 3 YEARS, or possibly AFTER 3 DAYS) becomes even more confusing when blended with the content of certain texts attributed to Epiphanius of Salamis. He wrote as follows:

[The Pharisees] "paid tithes, gave the firstfruits--those of the 30th and those of the 50th days--and rendered the sacrifices and prayers without fail." (Panarion, Against Pharisees, refer to Volume 1, 1:16 by Williams).

Of significance about this mention of tithes and firstfruits is that authors who flourished in the era of the late Second Temple left detail of an offering that was presented on a 50th day (at the time of new grain harvest). After the first offering of new grain, a second crop offering was given on a 50th day (at the time of the harvest of new wine grapes). Finally a third offering (of oil) was offered on a 50th day (at the time of harvesting new olives).

For more complete information about new offerings that were presented in pace with Israel's annual harvest, refer to the following online publication:

Significant Lunar Week

An almost given conclusion from period writings then is that payments of tithes and firstfruits were surely pegged to the annual harvest of new grain, new wine, and then new oil.

In yet another passage, Epiphanius left further description of new offerings that were likewise presented in pace with a cycle of 50 days:

"The children of Israel . . . on their departure from Egypt were given God's Law at the hands of Moses himself. The Law God gave them . . . Its teachings were: circumcision; Sabbath observance; tithing . . . ; the presentation of firstfruits both on the 50th and on the 30th days; and to know God alone and serve him." (The Panarion of Epiphanius of Salamis, Judiasm, refer to Williams translation).

Thus, period writings make it clear that--in those years when crops were grown--offerings of new grain, new wine, and new oil were sequentially presented on the 50th days.

This indication that the harvest year was formally subdivided into distinct time windows implies that the payment of the tithe would have been made in associated installments (one tithe for grain, one tithe for wine grapes, and one tithe for oil).

Historical evidence that offerings and tithes might have been paid/collected in 3 separated installments each year is made more weighty when similar texts attributed to Philo Judaeus are included. This Jewish author flourished at the turn of the Common Era, and in a passage from his '**Questions and Answers on Genesis, Part 3**' he described annual tithes on grain, wine, and oil--as follows:

"... since I see that in the law two tithes of the firstfruits were set apart, first a tithe of the whole, secondly a tithe of the remainder, for when a tenth of the fruits of the earth, of grain, or wine, or oil, is taken, another tenth is also taken from the remainder . . . "

So, the weight of the historical evidence concerning the biblical tithing law tends to balance a final conclusion away from a tithe that was paid 'after 3 years' but rather

toward a tithe that was segmented into annual installments. This respective conclusion (about a divided annual tithe) becomes especially meritorious on the basis of certain early-written descriptions of Israel's tithing law (those left by authors who flourished in the era of the Temple).

Ultimately, the following summary points are manifested from period records that pertain to the firstfruit offering and to the payment of annual tithes:

- The first portion of the yearly tithe would have been paid in association with the time of collecting the annual firstfruits (of grain, and wine, and oil).
- After the firstfruits, a second portion of the annual tithe was paid. Of particular significance here is that the LATTER PORTION of the annual tithe would have been paid only AFTER the first 3 tithes of the year had been set aside.
- It was the remainder of the yearly tithe that was given to the poor.
- Unlike the second portion of the tithe, or the portion that was given to the local poor, the first tithe was saved to cover the costs associated with attending festivals at Jerusalem.

It then seems clear enough that the Bible writers (as well as contemporary authors) seem to agree in together providing an outline of a first portion and a second portion of the annual tithe.

[First Portion:] "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always (KJV text of Deuteronomy 14:22-23).

[Second Portion:] "When thou hast made an end of tithing all the tithes of thine increase [after] the third [in the] year . . . [give the remainder of the tithe] unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled" (my paraphrase of Deuteronomy 26:12)."

It seems pertinent to here note that those orthodox among the rabbis teach that an extra tithe for the poor is to be paid every 3rd and every 6th year (in a cycle of 7 years). This custom of paying a poor tithe (2 times every 7 years) is mentioned in the Talmud. However, any description of a 3rd year tithe appears to be missing from writings that were penned by more ancient rabbis (look into the Mishna).

The various puzzle pieces that pertain to Temple tithing would not be complete without picking up a rather large one from those that were tabled by Epiphanius of Salamis. As previously quoted, this ancient author wrote about the law of tithing and (in 2 instances) he wrote of "the presentation of firstfruits both on the 50th and on the 30th days".

Of significance here is that the presentation of firstfruits (in pace with a cycle of 50 days) is easy to identify from works published in the era of the Temple. For more specific historical information about the presentation of firstfruits, refer to:

Significant Lunar Week

Then, just why did Epiphanius provide detail of an offering presented "on the 30th days"? One very plausible reason is that each passing tropical year can perfectly be measured and metered out in the context of tracking a 'time station' of the Sun (every 30 days). For technical information about the significance of a 30-day cycle, refer to the following publication:

Functional Time Design

Referrals to a 30-day cycle can additionally be recited from a number of publications produced in (and after) the era of the late Second-Temple. For more information about the historical time track of a cycle of 30 days, refer to the following online publication:

The Day-of-the-Sun

The cited mention by Epiphanius of a 30-day cycle (and in association with the presentation of tithes and offerings) may ultimately stem from a tithing schedule that was followed among adherants of the Mesopotamian Religion. This can perhaps best be recognized in the Esretu (the standard Babylonian one-tenth) that was presented to the sun-god Shamash (refer to Wikipedia, Tithe).

For more complete information about offerings that were presented in association with the Middle-Eastern harvest, refer to the following online publication:

Historic Feast of Weeks

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