What is tithing?

Is this something that still applies today?

Is tithing a commandment?

Does the New Testament say anything about tithing?

Is it all about money?

Does money have anything to do with it?

What does the church mean when it says to bring your tithes and your offerings?

There are so many details as to how the agricultural system in the Bible works.

This message today is not meant to be an exhaustive teaching on tithing, however it may be exhausting...

It's more or less the 30,000 foot view of Biblical tithing, but I will include how I think it applies today for us here at the Greenwood Christian Church.

One way to begin learning about tithing is to see where the first time it is used to see if you can glean any sort of meaning.

Before even that though, it would help if we defined what tithe is in English.

- 1. The tenth part of agricultural produce or personal income set apart as an offering to God or for works of mercy, or the same amount regarded as an obligation or tax for the support of the church, priesthood, or the like.
- 2. any tax, levy, or the like, especially of one-tenth.
- 3. a tenth part or any indefinitely small part of anything.

I would say that the first definition is what people are most familiar with.

A tenth of your personal income or agricultural produce.

BUT IS THAT GOOD BIBLICAL DEFINITION??

I will give you a hint no, and not exactly...

Where is it first used?

That all depends on your English translation.

The NASB says in...

Genesis 14:17-20 Then after his return from the defeat of Kedorlaomer and the kings who were with him, the king of Sodom went out to meet him at the valley of Shaveh (that is, the King's Valley). And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High. He blessed him and said, "Blessed be Abram of God Most High,

Possessor of heaven and earth;

And blessed be God Most High,

Who has delivered your enemies into your hand."

He gave him a tenth of all.

But in the NKJV it states in verse 20

And he gave him a tithe of all.

The Hebrew word there is Ma'aser, which means tenth. That is it. Tenth.

In this context Abraham gave Melchizedek a tenth of all the spoils of the war with the kings.

There is another example before Moses in

Genesis 28:18-22

When Jacob said

"If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear, and I return to my father's house in safety, then the Lord will be my God. This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth to You."

Here Jacob is pledging a tenth to God on his own accord. He is not commanded to do so.

So, let's explore this question...

Why is the church today calling for a tithe, that is a tenth of your income? Is there any biblical basis for that?

Let's dive into Biblical tithing; what it is, and what it isn't.

Anyone in Israel, especially during biblical times, really had to be a Torah scholar to grow anything or to raise herds. There are 613 commandments and there are several that deal with tithing.

Let's say you want to plant various crops. How do you go about that as a farmer in Israel?

You first have to know...

Leviticus 19:19

you shall not sow your field with two kinds of seed

For the sake of example, say a Jewish person in the time of Jesus wants to plant wheat, barley, and grapes in the land of Israel. They also want to raise cattle; how can they do that on their property?

Almost all of these agricultural commandments are only applicable within the land of Israel for produce grown in the land of Israel. And not just in the land of Israel, but in the land when the Temple is still standing. So a lot of these commandments are not even possible today, however the Jewish people still keep them, but just not the same way.

The question then becomes, how do I divide my field in such a way that it becomes three fields, so I do not sow my field with more than one kind of seed?

The rabbis have come up with a distance of four cubits as a enough space between crops so as to not violate the commandment of sowing your field with two kinds of seeds.

1 cubit equals about 18"

The next thing that I would have to know as a Jewish farmer in Israel inside and out is the

Agricultural cycle - Shemittah cycle

Shemittah is a Hebrew word that means release.

There is a seven-year shemittah cycle in the biblical agricultural cycle, there are seven of them, shemittahs if you will, that culminate in the jubilee.

Every seven years the land has to rest. It's a sabbatical year. You do not work the land. You do not plant seeds. You can't harvest. The land produces what it

produces and it's available to everyone. You can take, but you can't harvest like you typically would.

Then after 49 years, that is seven sabbatical cycles, you have the jubilee.

Now you have a major test of faith, because that 48th year must supply for the 49th, 50th (Jubilee), and the next year, because you have to wait for everything to regrow after you have prepared and sowed the fields.

There is a lot more regarding the Shemittah that could be a whole message or two, but we are focused on the tithe aspect of the agricultural cycle.

Ok, so now we have planted our field with the wheat, barley, and grapes. It's time to harvest. What do we do first?

There is a commandment in

Exodus 22:29 "You shall not delay the offering from your harvest and your vintage.

This is commandment 72 if we are going in order from Genesis to Deuteronomy.

In other words, do not procrastinate and do not do things in a disorderly fashion.

Got it.

What next...

Commandment 91

https://www.chabad.org/library/article_cdo/aid/3434818/jewish/Bikkurim-First-Fruits.htm

Exodus 23:19

You shall bring the choice first fruits of your soil into the house of the Lord your God.

Whenever a landowner sees the first of his fruits ripening in the growing season, he is obligated to designate them as "bikkurim", which literally means "ripening ones" or more commonly referred to as first fruits.

How do they separate first fruits? When a man goes into his field and sees the first fig has ripened, the first grape cluster has ripened, the first pomegranate has ripened, he ties it with a reed and declares, "Behold, these are first fruits."

Mishnah Bikkurim 3:1

Then you are to bring them in a container to the Holy Temple.

So what do you bring? Is it just anything that you've grown that year? How much are you supposed to bring? What if you live further away from Jerusalem?

The only first fruits to bring are wheat, barley, grapes, figs, pomegranate, olives, and dates.

This is derived from

Deuteronomy 8:7-9 For the Lord your God is bringing you into a good land, ... a land of wheat and barley, of vines and fig trees and pomegranates, a land of olive oil and honey...

Notice that it listed honey. Most of the time when you see honey in the bible, it's not talking about bee honey. It's talking about date honey.

Well, that answers the what and how, but how much?

The answer is:

There is not a prescribed amount of first fruits to bring.

There is a recommended amount of 1/60th, however it could be as much as you wanted. Once you designate your first fruits they are brought between Shavuot - Pentecost and Sukkot, with some saying as late as Hanukkah.

Today is the 4th day of Hanukkah and tonight will be the 5th day.

There is always this idea that permeates obedience to God's commandments, and that is the beautification of the commandment.

Yes, there is fulfilling the commandment, but when you are talking about the King of kings and the Lord of lords in this instance, you don't just bring a big pile of produce for your first fruits offering. You place it in a nice basket or some container to make it more pleasing. There is much pomp and circumstance when bringing it into Jerusalem.

Multitudes of Jews would gather from the various cities and bring their first fruits together with great celebration. The nobles of Jerusalem, the leaders of the priests, and the heads of the various Temple offices would then come out to greet the procession.

They proceeded through Jerusalem, the sound of a flute accompanying them, until they reached the Temple Mount. There, even important personages, such as the king of Israel, placed baskets on their shoulders and proceeded until the Temple Courtyard, all the while singing Psalm 150.

At that point the Levite choir would sing, "I will exalt You, G-d, for You have raised me up . . ."

There, with the basket still on his shoulder, the farmer would make the first declaration: "I declare this day to the L-rd, your G-d . . ." Deuteronomy 26:3, 5-10, which is commandment 606.

He then held the edges of the basket, and the priest held it from below and waved it up and down and in four directions before reciting the formula "An Aramean [sought to] destroy my forefather . . ."

He then placed the first fruits near the southwest corner of the altar, bowed reverently and departed.

The first fruits were given to the priests who were on duty at that time. They divided the produce among themselves to be eaten within the walls of the holy city of Jerusalem. The priest took the fruit and returned the expensive containers to the owners.

In the case of a reed or grass basket, both the first fruits and the basket were given to the priests.

(Chabad)

People who lived close brought fresh produce, and those who lived a distance brought dried produce.

Now the rest of your crops have ripened, now what?

You begin the harvest. But there are things to know when you are harvesting your crop.

First you have to know what Leviticus 23:22 says.

When you reap the harvest of your land, moreover, you shall not reap to the very corners of your field nor gather the gleaning of your harvest; you are to leave them for the needy and the alien. I am the Lord your God."

Ok, what constitutes a corner?

Notice that the text does not give a value.

According to the Jewish sages there is not a limit to the amount of the corner (Peah) to leave. It can be as little as one stalk, or you can harvest one stalk from the middle and the rest can be designated as corners.

Once you have finished harvesting you also have to know that you cannot do certain things.

Deuteronomy 24:19-22 "When you reap your harvest in your field and have forgotten a sheaf in the field, you shall not go back to get it; it shall be for the alien, for the orphan, and for the widow, in order that the Lord your God may bless you in all the work of your hands. When you beat your olive tree, you shall not go over the boughs again; it shall be for the alien, for the orphan, and for the widow.

"When you gather the grapes of your vineyard, you shall not go over it again; it shall be for the alien, for the orphan, and for the widow. You shall remember that you were a slave in the land of Egypt; therefore I am commanding you to do this thing.

We are getting closer to the actual tithe!

Before you tithe though there is something called Terumah, which goes to the priests. It is one portion that goes to them.

Terumah can mean

To lift or to heave
It can mean offering
Sometimes it is translated as contribution or gift

Deuteronomy 18:4 You shall give him (that is the priests) the first fruits of your grain, your new wine, and your oil, and the first shearing of your sheep.

This is different than the first fruits I mentioned earlier.

There is a dispute regarding what is actually given as the priestly portion of Deuteronomy 18:4.

Notice that it only says the first fruits of your grain, your new wine, your olive oil, and the first shearing of your sheep. Some say that it only applies to those things, whereas some say that it applies to all produce with the exception of vegetables.

How much are you supposed to give?

It doesn't say. Again, you can be generous or not generous. The Jewish say that a generous amount is 1/40th and an average is 1/50th.

Only the priests can consume the priestly portion. They also cannot consume it in an unclean state. They must be purified.

That is Leviticus 22:4

Ok so now we have set aside our priestly portion, now we are finally setting aside our first tithe. This is called Ma'aser Rishon, which means first tenth, or first tithe.

This is commandment 395

Numbers 18:24 For the tithe of the sons of Israel, which they offer as an offering to the Lord, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'"

So, this specifically says that it goes to the Levites. It does not say that it goes to the priests. Remember all priests are Levites, but not all Levites are priests.

The Levites then in turn give a tithe to the priests from the tithe they just received. A tithe of the tithe.

This is commandment 396

Numbers 18:25-26 Then the Lord spoke to Moses, saying, "Moreover, you shall speak to the Levites and say to them, 'When you take from the sons of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to the Lord, a tithe of the tithe.

Now this next part is important because you have to know what year you are in of the Agricultural cycle, that is the Shemittah cycle, which is seven years.

Why?

Because there is a second tithe. Yes, a second 10% of your crops.

This is called the second tithe or Ma'aser Sheni, and it is commandment 473.

Deuteronomy 14:22-26 "You shall surely tithe all the produce from what you sow, which comes out of the field every year. You shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the Lord your God always. If the distance is so great for you that you are not able to bring the tithe, since the place where the Lord your God chooses to set His name is too far away from you when the Lord your God blesses you, then you shall exchange it for money, and bind the money in your hand and go to the place which the Lord your God chooses. You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the Lord your God and rejoice, you and your household.

If you redeem it for money because the journey is too far you have to know to add a fifth when you redeem your tithe as it states in:

Leviticus 27:31 If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it.

Also, if have to sell your second tithe you would have to know the commandments of proper business ethics - weights and scales

The second tithe is only done in the first, second, fourth, and fifth years. How do we know?

Deuteronomy 14:28-29 At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do.

So, there is the tithe of the poor every third and sixth years of the seven-year cycle. Instead of the second tithe, which is for the farmer, this tithe is for the poor, but only in the third and sixth years. It is known as Ma'aser Ani; the tithe of the poor.

Just to recap...

First fruits that the farmer has designated are brought to Jerusalem. The priests get this portion.

The next portion separated from produce is called the priestly portion, Terumah. A standard amount of Terumah is 1/50th of the produce. Terumah is given to the priests and may be eaten by the priests and the members of his household.

After Terumah is separated, the owner separates a tenth of the produce that remains. This tenth is called Ma'aser Rishon, the first tithe. It is given to the Levite but may be eaten by anyone. The Levite then gives a tenth of that portion to the priests.

A second tenth is then separated from the original farmer's produce that still remains. During the first, second, fourth, and fifth years of the seven-year Shemittah cycle, this second tenth is Ma'aser Sheni, which is second tithe. Unlike the other tithes this one is kept by the owner, but he must bring it to Jerusalem and eat it there. If that is too far, he may cash it in, and then go to Jerusalem. He must spend all the money there.

During the third and sixth years of the Shemittah cycle, a tithe known as the Ma'aser Ani, or the tithe of the poor is separated instead of the second tithe. This tithe is distributed to the poor. The seventh year then is a sabbatical year and the land rests.

Ok. We have harvested our field. We have given all of the necessary tithes. We are good right?

If you are going to bake bread, any time you make a batch of dough there is a portion that is to be given to the priest. Does that mean you go to Jerusalem any time you bake bread? No. The priests only serve for one week at a time in the Temple, otherwise they are scattered all throughout Israel.

This portion is called Challah, which is not the same as Challah bread. Challah gets translated as cake most of the time in the NASB.

Numbers 15:19-21 then it shall be, that when you eat of the food of the land, you shall lift up an offering to the Lord. Of the first of your dough you shall lift up a cake as an offering; as the offering of the threshing floor, so you shall lift it up. From the first of your dough you shall give to the Lord an offering throughout your generations.

This is commandment 385

What about cattle?

Yup. Ten percent of your cattle as it states in

Leviticus 27:32 For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord.

This is commandment 360

So not just produce is mean to be tithed, also your cattle, sheep, and goats. But with this tithe it does not go to the Priests or the Levites. Only the first born of the farmers animals, which is separate from the tithe.

The owner takes the tenth part of his cattle, sheep, or goats to Jerusalem, and they are offered in the Temple and the owner eats them there in Jerusalem. So, the fats and the blood are placed on the altar and the meat is taken by the owner to partake of it inside Jerusalem.

How do you tithe your animals? Well, they are gathered into a pen and there is an opening made for them, so that only one can pass through at a time. Then the mothers are placed in an area outside that pen. As the animals exit, they are counted and every ten that exit they are marked with a red dye. They pass under the rod.

This tithe cannot be redeemed

Leviticus 27:33 He is not to be concerned whether it is good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed."

If it is blemished, he cannot offer it in the Temple, so it can be slaughtered anywhere.

This is commandment 361

Tithing was only of produce and cattle. It was never commanded to be given of your income. If you did not grow any produce or raise any cattle you did not have to tithe.

Now there was a temple tax that was collected, but it was the same for every person. That temple tax was the half shekel and it was collected yearly.

Tithing in the New Testament

Tithing is only mentioned in the New Testament a few times. Every time it is mentioned it is never in the context of giving 10% of your income. Ever. That does not exist.

Matthew 23:23 Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.

Mint, dill, and cumin were things that did not necessarily need to be tithed. The Rabbis decreed that these things should be tithed. The Pharisees were scrupulous in doing so, but they neglected more important matters. Jesus is scolding them for this, but at the same time He is endorsing their scruples for going beyond the letter of the Law. These are the things you should have done without neglecting the others!

Luke 11:42 But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others.

Hebrews 7:5 And those indeed of the sons of Levi who receive the priest's office have commandment in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham.

That is it.

There is nothing else in the New Testament that mentions tithing obligations at all. It does not exist.

Why is tithing not repeated? It did not need to be repeated. Moses said everything that needed to be said about tithing for the farmer in Israel with the Temple still standing.

The New Testament, specifically the writings of Paul, really deals a lot with, okay, we have all of these Gentiles coming into the fold. What are they supposed to do?

Even in Judaism today synagogues do not collect 10% of anyone's income because there is no biblical mandate to do so. The system they have is based on membership dues. Some have a tiered system. One article that I read explained that this one synagogue had a Netflix model rather than the Blockbuster model, meaning that they went to a subscription model rather than a pay as you go model. The lowest tier was \$1500 a year, which is \$125 a month.

In Judaism giving charity is referred to as Tzedakah. Tzedakah means righteousness. Tzedakah is different and separate from membership dues. It is to support the widows, poor, orphans, or any other humanitarian need. 10% of your income is expected to be given for tzedakah and this is usually done by the individual.

The reality is that ministry costs money to operate successfully.

So where do we get the idea for 10% of our income?

Honestly, it is probably influenced from the idea of the tithe of the Israelites who grew any kind of produce.

It's a nice round number.

Tithes and offerings is a phrase that you hear often in church. Bring your tithes and your offerings. The way I always looked at that phrase was the tithe was 10% of your income and the offering was anything else outside of that.

Biblically speaking though, the words tithe and offering were only used together in two verses.

Numbers 18:24 and 26

The word for offering there is Terumah.

Terumah can mean

To lift or to heave
It can mean offering
Sometimes it is translated as contribution or gift

I don't think we will ever go away from the terminology of tithes and offerings, but we need to understand what they actually mean biblically and not just customarily.

There is a portion of scripture in the New Testament that gets used in conjunction with the tithe, but it's not referring to a tithe! It was not even for the local church. It's more of a Mission Fund.

1 Corinthians 16:1-4 Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also.

The saints were believers in Jerusalem. It goes on to say...

On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come. (It is forbidden to handle

money of Shabbat) When I arrive, whomever you may approve, I will send them with letters to carry your gift to Jerusalem; and if it is fitting for me to go also, they will go with me.

On the first day of the week?

This phrase is really interesting. That's not what it actually says. It actually reads the first of the sabbaton or the first of the Sabbath. The Jewish reckoning of the day was not Sunday, Monday, Tuesday... There was the first day, the second day... All of them are in relationship to the weekly Sabbath. The first of the Sabbath (Sunday), the second of the Sabbath (Monday) until you get to the sixth day (Friday), which is not called the sixth of the Sabbath. It is actually called the Preparation Day as is evidenced by

Luke 23:54

It was the preparation day, and the Sabbath was about to begin (dawn).

The first day of the week actually begins Saturday night at sundown. So there is a real possibility that he was speaking of the Havdalah gathering where those who observe Shabbat gather and say goodbye to Sabbath. There is oftentimes a meal that is shared as well. This is still done today even.

This idea makes these verses in Acts make more sense.

Acts 20:7-12 **On the first day of the week**, when we were gathered together to break bread **(For dinner)**, Paul began talking to them, intending to leave the next day, and he prolonged his message **until midnight**. **(Meaning it was already evening when they gathered. It would have been right after the conclusion of Sabbath; after Havdalah, which means separation)** There were many lamps in the upper room where we were gathered together. And there was a young man named Eutychus sitting on the window sill, sinking into a deep sleep; and as Paul kept on talking, he was overcome by sleep and fell down from the third floor and was picked up dead. But Paul went down and fell upon him, and after embracing

him, he said, "Do not be troubled, for his life is in him." When he had gone back up and had broken the bread and eaten, he talked with them a long while until daybreak (Sunday morning), and then left. They took away the boy alive, and were greatly comforted.

Here is the best scripture, in my opinion, that supports how we should be giving of our resources.

2 Corinthians 9:6-15

Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.

And God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed; as it is written,

"HE scattered abroad, he gave to the poor, His righteousness endures forever."

Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness; you will be enriched in everything for all liberality, which through us is producing thanksgiving to God. For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to God. Because of the proof given by this ministry, they will glorify God for your obedience to your confession of the gospel of Christ and for the liberality of your contribution to them and to all, while they also, by prayer on your behalf, yearn for you because of the surpassing grace of God in you. Thanks be to God for His indescribable gift!

The real question is why are we collecting money in the church today?

The two obvious reasons are

- 1. for building expenses. It costs money to keep the lights on. It costs money to keep the temperature just right in here.
- 2. The other reason is usually to support staff, specifically a pastor. This is supported scripturally.

1 Timothy 5:17-18 The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, "You shall not muzzle the ox while he is threshing," and "The laborer is worthy of his wages."

Other reasons for collecting money might include:

Missions Food pantry Or other forms of charity

How much does the church of today donate from its donations? A tithe of the tithe if you will? I ask that because the mega church seems to be the goal today. I'm not saying that do not do good things, but the amount of money spent on buildings and sound equipment is astronomical. Those two things seem to be a major priority, maybe more so that what they should be.

How much do we give here at the Greenwood Christian Church? I really don't know. I've never been to a business meeting.

Can we sustain a tithe of the tithe?

That is 10% of the tithes we receive here?

Do we as individuals give just enough to stay afloat here?

I understand there are only a few of us here and that certainly makes a difference, but are we doing the very best that we can?

Things to consider...

What is your motivation for giving? Do you feel obligated? Does it pain you to give? Are you a cheerful giver?

When is the last time you evaluated your giving practices?

What if you can't afford 10%?

Do the best you can. Do not be a foolish giver. Don't give so much that you do yourself a disservice and end up needing charity yourself.

Isaiah 60:1-5 "Arise, shine; for your light has come,
And the glory of the Lord has risen upon you.
"For behold, darkness will cover the earth
And deep darkness the peoples;
But the Lord will rise upon you
And His glory will appear upon you.
"Nations will come to your light,
And kings to the brightness of your rising.
"Lift up your eyes round about and see;
They all gather together, they come to you.
Your sons will come from afar,
And your daughters will be carried in the arms.
"Then you will see and be radiant,
And your heart will thrill and rejoice;
Because the abundance of the sea will be turned to you,

The wealth of the nations will come to you.

Is this seeing a partial fulfillment from these verses in Corinthians where the gifts are going to Jerusalem?

How much do we give to the saints in Israel? Should we be if we are not?

May grace of the Lord Jesus Christ, and the love of God, and the fellowship of the Holy Spirit, be with you all.

May the Lord cause you to increase and abound in love for one another, and for all people. May He establish your hearts without blame in holiness before our God and Father at the coming of our Lord Jesus with all His saints.

8 Levels of Charity - Maimonides (RAMBAM) Mishneh Torah, Laws of Charity, 10:7–14

There are eight levels of charity, each greater than the next.

- [1] The greatest level, above which there is no greater, is to support a fellow Jew by endowing him with a gift or loan, or entering into a partnership with him, or finding employment for him, in order to strengthen his hand so that he will not need to be dependent upon others . . .
- [2] A lesser level of charity than this is to give to the poor without knowing to whom one gives, and without the recipient knowing from who he received. For this is performing a mitzvah solely for the sake of Heaven. This is like the "anonymous fund" that was in the Holy Temple [in Jerusalem]. There the righteous gave in secret, and the good poor profited in secret. Giving to a charity fund is similar to this mode of charity, though one should not contribute to a charity fund unless one knows that the person appointed over the fund is trustworthy and wise and a proper administrator, like Rabbi Chananyah ben Teradyon.

- [3] A lesser level of charity than this is when one knows to whom one gives, but the recipient does not know his benefactor. The greatest sages used to walk about in secret and put coins in the doors of the poor. It is worthy and truly good to do this, if those who are responsible for distributing charity are not trustworthy.
- [4] A lesser level of charity than this is when one does not know to whom one gives, but the poor person does know his benefactor. The greatest sages used to tie coins into their robes and throw them behind their backs, and the poor would come up and pick the coins out of their robes, so that they would not be ashamed.
- [5] A lesser level than this is when one gives to the poor person directly into his hand, but gives before being asked.
- [6] A lesser level than this is when one gives to the poor person after being asked.
- [7] A lesser level than this is when one gives inadequately, but gives gladly and with a smile.
- [8] A lesser level than this is when one gives unwillingly.