

The Festival Tithe - Your Questions Answered

By Leroy Neff

With the Fall Festival season upon us, God's people are in the final planning stages for this year's Feast.

One major concern in planning for and attending the Feast is finances.

Thankfully, God has shown us the way to handle the financial aspect of attending His annual feast days.

God explains feast finances for us in Deuteronomy 14:22-27: "You shall tithe all the yield of your seed, which comes forth from the field year by year. And before the Lord your God, in the place which he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstlings of your herd and flock; that you may learn to fear the Lord your God always. And if the way is too long for you, so that you are not able to bring the tithe, when the Lord your God blesses you, because the place is too far from you, which the Lord your God chooses, to set his name there, then you shall turn it into money, and bind up the money in your hand, and go to the place which the Lord your God chooses, and spend the money for whatever you desire, oxen, or sheep, or wine or strong drink, whatever your appetite craves; and you shall eat there before the Lord your God and rejoice, you and your household. And you shall not forsake the Levite who is within your towns, for he has no portion or inheritance with you" (Revised Standard Version).

We have called this tithe or tenth part of our income a second tithe; however, the Bible nowhere calls it by a specific name. We have more commonly referred to it in recent

years as the festival tithe, as that is what it is used for.

This tenth of our income is not used for God's Work or the preaching of the Gospel, as the festival tithe belongs to us, to use in the way God specifies. God provides for the needs of His Work by His first tithe. The first tithe belongs to God and is not for personal use.

Here are some commonly asked questions about the festival tithe and their answers, based on biblical principles.

What is the festival tithe?

Simply stated, the festival tithe is a tenth of one's increase (income from personal effort), which is set aside for use in attending the annual festivals ordained by God.

How is the amount of the festival tithe calculated?

It is a tenth of your gross income, exactly the same amount as God's first tithe or tenth.

Is this amount commanded, or is it optional?

As the previous quote from Deuteronomy showed, saving the festival tithe is commanded by God, just as much as God's first tithe is commanded. Since it is a part of God's law, it is sin not to set a full tenth aside for the specified purpose.

How is it to be used?

The basic use of this money is to finance attendance at God's festivals, including (as specifically mentioned) food and beverages. The festival tithe would also cover travel expenses to and from the feast site, motel or hotel expenses and other related costs.

May any of this money be used to buy clothing?

The primary use of the funds is for travel, lodging and food.

However, in some cases, people may not have sufficient or proper clothing to attend the Feast of Tabernacles. In such cases, where there is sufficient money to take care of the other needs as well, it would be permissible for a person to use some funds to buy proper clothing so that he might be better able to go to the Feast and rejoice as God commands (Deut. 16:11).

This permission in unusual circumstances, however, has been used by some to justify large or expensive purchases of clothing or even whole wardrobes. Using the festival tithe in this way violates the basic spiritual intent of the law.

What about using some of the funds for car repairs?

In some cases the family or personal car is not in condition to make the trip, or to safely make the trip, to the Feast site. Under such rare circumstances, if sufficient funds are available for the other necessities as well as minor car repairs, it would be within the spirit of the law to make repairs. In other cases it would be wiser to consider alternate transportation.

What about purchasing gifts?

Some members have purchased gifts for their children so that the children might better enjoy the Feast. Gifts for small children at Feast time helps make the Feast special for them — a time to look forward to each year.

But in other cases, some people have overdone the giving of gifts at Feast time, sometimes buying expensive items they couldn't really afford. Usually such items are used during the rest of the year as well. This goes

far beyond the principle of using the festival funds to provide a joyous, happy Feast.

Is it proper to use the festival tithe for side trips?

The use of this money to visit natural wonders or special scenic areas or places of historical interest on the way to or from the Feast certainly could make the Feast more enjoyable as well as profitable.

Some scenic wonders, such as the Grand Canyon or Carlsbad Caverns, can preach eloquent sermons to the glory and magnificence of the God who created them. Limited funds for even short side trips to such areas would certainly be well spent.

However, long trips involving excessive costs and time and taking you away from the direction of the Feast site should not be paid for with festival funds. If in doubt, counsel with your minister about this or any other questionable expense.

I have heard that it is permissible to borrow from the festival tithe if I pay back an additional one fifth.

This mistaken idea comes from a misunderstanding of Leviticus 27. This chapter has nothing to do with the festival tithe, but an altogether different matter.

Borrowing from the festival tithe is not borrowing but stealing. Quite a number have learned the hard way that this "borrowing" does not work. Here is a letter pointing out this very thing from a member who wrote after the last Feast of Tabernacles:

"Dear Mr. Armstrong,
"This has been the most spiritually enriching Feast of Tabernacles.

"I learned the hard way not to 'borrow' second tithe for my own use. Soon after I did so, my work 'dried up' and God showed me that without His blessing I could not replace the stolen second tithe.

"When I finally appealed to Him to help me replace the second tithe I took, I again had work, but all my sources of income did not pay until after the Feast, so I didn't have the money to use during the Feast.

"I had enough second tithe to enjoy the Feast, but with the amount I had stolen the Feast could have been even more enjoyable. I am now

able to restore the second tithe I stole but the Feast is over and I can only send it in to you as excess second tithe. I have learned my lesson. I will never steal second tithe for my personal use again."

I have more festival tithe than I need. What should I do with the excess?

There are always those who have insufficient tithe to attend the Feast, or not enough to go and pay for normal expenses.

To provide for this need, it has always been the practice of the Church members who have more than they need to turn in this excess to the Church. The Church then, through the local church pastors, uses these funds to take care of such needs.

In the past, unfortunately, there have often been insufficient funds to send every less fortunate person every year. It would be wonderful if everyone could attend every year. The following scripture indicates that such people should be provided for:

"You shall keep the feast of booths seven days, when you make your ingathering from your threshing floor and your wine press; you shall rejoice in your feast, you and your son and your daughter, your manservant and your maidservant, the Levite, the sojourner, the fatherless, and the widow who are within your towns" (Deut. 16:13-14, RSV).

The only way some of these people would be able to attend would be for others who have excess funds to assist them. Jesus said that it was more blessed to give than to receive (Acts 20:35). Those who do give for this purpose will have the special joy that comes from being generous and having an unselfish attitude.

What about new people in the Church, who have not been tithing long enough to save enough festival tithe to attend?

Such people ought to talk with their pastors. In some cases, it may be possible to assist them with enough funds for this one year, so that they can go. In other cases they should save their tithe and plan on attending the next year.

If someone does not have enough festival tithe to go to the

Feast this year, may he stay at home and use his tithe there?

Let's let the Bible answer:
"You may not eat within your towns the tithe of your grain or of your wine or of your oil, or the firstlings of your herd or of your flock, or any of your votive offerings which you vow, or your freewill offerings, or the offering that you present; but you shall eat them before the Lord your God in the place which the Lord your God will choose, you and your son and your daughter, your manservant and your maidservant, and the Levite who is within your towns; and you shall rejoice before the Lord your God in all that you undertake" (Deut. 12:17-18, RSV).

I have heard some members talking about the tithe of the tithe. What is this?

Several years ago, because of the considerable expenses of providing the facilities and handling year-round administrative needs for the Feast, Pastor General Herbert W. Armstrong directed all members of the Church to send in one tenth of their festival tithe to cover these costs. This is commonly referred to as the tithe of the tithe.

It pays for all the festival facilities, whether Church-owned or rented; operation of the Fall Festival; and other year-round festival-related expenses.

These questions and answers should help you use your festival tithe and to rejoice before God at the Feast. Your pastor should be able to answer other questions.

When you go to the Feast, remember two things. First, God's Work must continue even while you are away at the Feast. Most people who attend the Feast have income continuing during this time. Don't forget to send God's tithe as well as offerings during this time.

Second, remember Nehemiah's words concerning the Festival: "This day is holy to the Lord your God . . . Go your way, eat the fat [good things, not animal fat] and drink sweet wine and send portions to him for whom nothing is prepared; for this day is holy to our Lord; and do not be grieved, for the joy of the Lord is your strength" (Neh. 8:9-10, RSV). □