

*The Bible and Money ...*

*The New Covenant*

*Doctrine of Giving:*

*Does tithing apply to Christians?*



*Part 2:*  
*Tithing in the*  
*Old Testament*

David Croteau

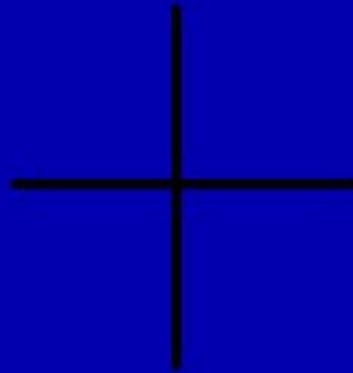
# David Croteau

## Pronounced: Crow



David Croteau

Pronounced: Crow +



# David Croteau

## Pronounced: Crow + Toe



# Review

- 1) Discussed 20 arguments that support tithing
- 2) Discussed Church History and tithing
- 3) Discussed several definitions

# *Old Testament Tithing*

The act of giving 1 out of every 10 items produced from the ground (crops: grain from the soil or fruit from the trees) or from the herd. It only applied when the Israelites lived in Palestine and never referred to earned income.

# Structure for Today

- 1) Tithing Before the Mosaic Law
- 2) Tithing in the Mosaic Law
- 3) Tithing After the Mosaic Law (in the OT)

# Tithing in the Old Testament

The first time the word “tithe” is used is in ...

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The first time the word “tithe” is used is in ... Genesis 14 with Abraham and Melchizedek

# Tithing in the Old Testament

The first text used is Genesis 4:1-9

# Genesis 4:1-9

1 Now the man had relations with his wife Eve, and she conceived and gave birth to Cain, and she said, "I have gotten a manchild with *the help of the LORD*."

2 Again, she gave birth to his brother Abel. And Abel was a keeper of flocks, but Cain was a tiller of the ground. 3 So it came about in the course of time that Cain brought an offering to the LORD of the fruit of the ground. 4 Abel, on his part also brought of the firstlings of his flock and of their fat portions. And the LORD had regard for Abel and for his offering;

# Genesis 4:1-9

5 but for Cain and for his offering He had no regard. So

Cain became very angry and his countenance fell.

6 Then the LORD said to Cain, “Why are you angry? And why has your countenance fallen? 7 If you do well, will not *your countenance* be lifted up? And if you do not do well, sin is crouching at the door; and its desire is for you, but you must master it.” 8 Cain told Abel his brother. And it came about when they were in the field, that Cain rose up against Abel his brother and killed him. 9 Then the LORD said to Cain, “Where is Abel your brother?” And he said, “I do not know. Am I my brother's keeper?”

# Genesis 4:1-9

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(5) Abel's offering was a tithe. The New Testament adds the insight that Abel's offering was made "in faith" and was "better" (Heb 11:4).

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\* Judaism and tithing

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Jubilees 13:25–26

## An Old Testament Pseudepigraphal Writing

“his brother’s son had been taken captive and (Abram) armed his household servants . . . for Abram, and for his seed, a tenth of the first fruits to the Lord, and the Lord ordained it as an ordinance for ever that they should give it to the priests who served before Him, that they should possess it for ever. And to this law there is no limit of days; for He hath ordained it for the generations for ever that they should give to the Lord the tenth of everything, of the seed and of the wine and of the oil and of the cattle and of the sheep.”

# Did Abel Tithe?

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By faith Abel offered to God a better sacrifice than Cain, through which he obtained the testimony that he was righteous, God testifying about his gifts, and through faith, though he is dead, he still speaks.

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What does “better sacrifice” mean?

- a) “a more abundant sacrifice”
- b) “a more excellent sacrifice”
- c) “a greater sacrifice”
- d) “a more acceptable sacrifice”

# Did Abel Tithe?

Better = πλείονα

Occurs in Hebrews 3:3 and 7:23

# Did Abel Tithe?

Hebrews 3:3 – “For He has been counted worthy of more glory than Moses, by just so much as the builder of the house has more honor than the house.”

- Can “glory” be quantified? Can it be measured? No; therefore, this is not a reference to an amount.

# Did Abel Tithe?

Hebrews 7:23 – “The *former* priests, on the one hand, existed in greater numbers because they were prevented by death from continuing.”

- Here, “greater” is modified by “numbers” to guarantee that the reader understands it as a reference to “amount.” In other words, it HAS to refer to an amount.

Did Abel Tithe?

Better = πλείονα

It appears that “better” refers to quality unless otherwise noted.

# Did Abel Tithe?

What is Hebrews 11:4 teaching?  
Abel offered in faith, and faith  
pleases God.

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## 2 Arguments:

- 1) The Septuagint says that Cain did not “divide rightly”
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# Abraham's Tithe

Genesis 14:18–20

“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.”

# Abraham's Tithe

Many questions about Genesis 14:18–20:

- 1) Who is Melchizedek?
- 2) Who gave a tithe to whom?
- 3) Did Abraham give a tithe from the bounty or from his possessions?
- 4) Why did he give “one-tenth”?

# Abraham's Tithe

Many questions about Genesis 14:18–20:

1) Who is Melchizedek?

\* We don't exactly know.

- Priest and King of Salem

# Abraham's Tithe

Many questions about Genesis 14:18–20:

2) Who gave a tithe to whom?

Hebrews 7:1-2a: “For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, to whom also Abraham apportioned a tenth part of all *the spoils*”

# Abraham's Tithe

Many questions about Genesis 14:18–20:

3) Did Abraham give a tithe from the bounty or from his possessions?

Context is key ... Genesis 14:21-24

# Abraham's Tithe

## Genesis 14:21-24:

“The king of Sodom said to Abram, ‘Give the people to me and take the goods for yourself.’ Abram said to the king of Sodom, ‘I have sworn to the LORD God Most High, possessor of heaven and earth, that I will not take a thread or a sandal thong or anything that is yours, for fear you would say, “I have made Abram rich.” ‘I will take nothing except what the young men have eaten, and the share of the men who went with me, Aner, Eshcol, and Mamre; let them take their share.’”

# Abraham's Tithe

## Genesis 14:21-24:

- Abraham had previously sworn that he would not take any booty
- Abraham had *already sworn* not to keep any of the booty.
- He gave an offering of ten percent to Melchizedek and the rest he gave away, all *as part of a vow*.
- Vow making and spoils of war

# Abraham's Tithe

## Genesis 14:21-24:

- Genesis 14:20 says that Abraham gave Melchizedek a tenth “of all,” but it does not specify if the “of all” refers to the booty or his possessions.
- Two contextual factors are important to notice:
  - (1) the context is the war
  - (2) the following conversation with the king of Sodom discusses the booty.

This makes the booty a more compelling referent.

# Abraham's Tithe

Genesis 14:21-24:

More importantly: Hebrews 7:4 says that Abraham gave Melchizedek a tenth of ἀκροθίνιον, which means “the best part of the booty.” While Genesis 14:20 is somewhat ambiguous, Hebrews 7:4 unambiguously declares that Abraham gave the tithe from the booty.

# Abraham's Tithe

Many questions about Genesis 14:18–20:

4) Why did he give “one-tenth”?

\* Tithing was prevalent in surrounding societies

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Many questions about Genesis 14:18–20:

4) Why did he give “one-tenth”?

\* Tithing was prevalent in surrounding societies

Roman, Greek, Carthaginian, Cretan, Silician, Phoenician,  
Chinese, Babylonian, Akkadian, Egyptian, Assyrian,  
Canaanite, Ugaritic, Moroccan, Persian, Lydian, Syrian,  
Sumerian, and South Arabian societies practiced tithing

# Abraham's Tithe

The diversity of the practices between these societies is greater than the consistency.

## Differences:

- \* the amount
- \* the voluntary nature
- \* when they gave it
- \* where they gave it

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In Arabia tithes were paid on frankincense ...

# Abraham's Tithe

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## Differences:

In Arabia tithes were paid on frankincense ... but on ground that was watered by rain (i.e. by Baal) twenty percent was due.

# Abraham's Tithe

The diversity of the practices between these societies is greater than the consistency.

## Differences:

- Sometimes the common people did not pay tithes
- The amount of the tithe varied from place to place
- The time of payment varied.

# Abraham's Tithe

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- 4) Neither is there evidence that Abraham consistently tithed.
- 5) Abraham gave voluntarily and is never described in Scripture as giving a tithe of the increase of his possessions.

# Abraham's Tithe

## Final Conclusion

**Was Abraham observing a command to tithe that was consistent with tithing in the Mosaic Law?**

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**Was Abraham observing a command to tithe that was consistent with tithing in the Mosaic Law? NO!!!**

According to Num 31:27–29, the Israelites were commanded to “set apart one out of every five hundred [of the spoils] as the LORD’s share” and to give it to the priest as an offering to Yahweh. Therefore, the stipulated amount required by the Mosaic law for spoils won in battle is different than what Abraham actually offered Melchizedek in Genesis 14.

# Jacob's Tithe

Genesis 28:13–17

13 And behold, the LORD stood above it and said, “I am the LORD, the God of your father Abraham and the God of Isaac; the land on which you lie, I will give it to you and to your descendants. 14 Your descendants will also be like the dust of the earth, and you will spread out to the west and to the east and to the north and to the south; and in you and in your descendants shall all the families of the earth be blessed. 15 Behold, I am with you and will keep you wherever you go, and will bring you back to this land; for I will not leave you until I have done what I have promised you.” 16 Then Jacob awoke from his sleep and said, “Surely the LORD is in this place, and I did not know it.” 17 He was afraid and said, “How awesome is this place! This is none other than the house of God, and this is the gate of heaven.”

# Jacob's Tithe

Genesis 28:18–22

18 So Jacob rose early in the morning, and took the stone that he had put under his head and set it up as a pillar and poured oil on its top. 19 He called the name of that place Bethel; however, previously the name of the city had been Luz. 20 Then Jacob made a vow, saying, “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, 21 and I return to my father’s house in safety, then the LORD will be my God. 22 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.”

# Jacob's Tithe

Genesis 28:13–22

Is this reverential worship, or a faithless conniving man?

# Jacob's Tithe

## God's Promises to Jacob:

- 1) to give Jacob the land on which he had lain down to rest,
- 2) that his descendants would be great in number,
- 3) that his descendants would bless the families of the earth,
- 4) that God will stay with Jacob,
- 5) that God will keep Jacob safe in his journeys, and
- 6) that God will bring him back to the land on which he had lain down to rest.

In closing, God reassures Jacob that these things will happen and that He will not leave him.

# Jacob's Tithe

## Jacob's Response:

- 1) he responded in fear
- 2) he made a conditional vow

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**Genesis 31:31** – Then Jacob replied to Laban, “Because I was afraid, for I thought that you would take your daughters from me by force.”

**Genesis 32:7** – Then Jacob was greatly afraid and distressed; and he divided the people who were with him, and the flocks and the herds and the camels, into two companies

**Genesis 32:11** – “Deliver me, I pray, from the hand of my brother, from the hand of Esau; for I fear him, that he will come and attack me *and* the mothers with the children.”

# Jacob's Tithe

## Jacob's Response:

2) he made a conditional vow

“If” God does what he asks, “then” he will do the following.

The *conditions* placed upon God in Genesis 28:20–22 are as follows:

1) if God will stay with Jacob,

2) if God will keep him safe on his current journey,

3) if God will provide him with food and clothes, and

4) if he returns home.

God had already promised to fulfill three of these four conditions, and the fulfillment of the fourth seems to be assumed.

# Jacob's Tithe

## Jacob's Response:

2) he made a conditional vow

The “then” part of Jacob's vow included:

- 1) Yahweh will be his God,
- 2) the pillar will be God's house, and
- 3) he will give a tenth of all that God gives him.

# Jacob's Tithe

## Old Testament Narratives

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- 1) Genesis 28:22 could be understood at Jacob's attempt to bribe God.
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  - \* This is the only example of a theophany among the patriarchs to which the response is fear.
  - \* The conditions Jacob placed upon God also speak against Jacob's conversion.
  - \* Jacob's conversion appears to have taken place when he wrestled with God (Gen 32:24–30), not in his dream in Genesis 28.

# Jacob's Tithe

One final reason to view Jacob negatively: Genesis 32

# Jacob's Tithe

## A Final Description

Genesis 28:21–22 says that Jacob would give a tenth of all that God gave him if he returned safely to his father's house. Therefore, Jacob was not going to give this tenth until the conditions were met.

Genesis 31:38 – “These twenty years I *have been* with you; your ewes and your female goats have not miscarried, nor have I eaten the rams of your flocks.” (see also verse 41)

Nowhere does it say that he tithed during the interim.

God (materially) blessed him despite his lack of paying tithes during these twenty years.

# Jacob's Tithe

## A Final Description

Furthermore, with this context it appears that Jacob's vow that "of all that You give me I will surely give a tenth to You" (Genesis 28:22) referred to a one-time gift from Jacob to God upon his safe return, not a promise of perpetual action.

# Tithing Before the Mosaic Law

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Didn't tithe for twenty years

**This period contains no command for  
anyone to tithe!**

# Tithing In the Mosaic Law

What is the precise description of the tithes prescribed to the Israelites in the Mosaic Law?

There are three major passages related to tithing in the Mosaic Law:

- 1) Leviticus 27:30–33
- 2) Numbers 18:20–28
- 3) Deuteronomy 14:22–29.

# Tithing In the Mosaic Law

Each passage will be examined to understand the requirement placed upon the Israelites.

The primary key to identifying how many separate tithes may have existed within the Mosaic law is the description of:

- \* their nature
- \* their purpose
- \* their location prescribed for giving the tithe

# Leviticus 27:30-33

## Introduction: Levites and priests

- \* Levi was the tribe
- \* Priests were descendants of Aaron, who was of the tribe of Levi, who served periodically (not full-time) at the Temple.

# Leviticus 27:30-33

## General Introduction

- The chapter is about vows
- A change takes place at 27:26 away from what can be vowed to what is not liable to vows: the firstlings of animals, any devoted thing, and the tithe of the land.
  - \* Tithes in the Mosaic Law are distinct from vows.

# Leviticus 27:30-33

30 Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD.

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

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

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.

# Leviticus 27:30-33

What is liable to tithes?

- 1) Seed of the land
- 2) Fruit of the tree
- 3) Every tenth animal of the herd or flock

All three categories are connected to the land.

# Leviticus 27:30-33

Who receives these tithes?

Leviticus does not say. It says they belong to Yahweh.

**NOTE:** Leviticus 27 is not directly compatible with Numbers 18 nor Deuteronomy 14, as will be seen. This passage is a general introduction to tithing in the Mosaic Law.

# Leviticus 27:30-33

A tithe of animals is not mentioned in Numbers 18 nor Deuteronomy 14.

It does reappear in 2 Chronicles 31:6. It appears that 2 Chronicles 31:5 refers to the tithe given by the people to the Levites (who would in turn tithe this to the priests), but that the following verse, 31:6, may only apply to the priestly tithe.

This is a tentative conclusion. However, the Dead Sea Scrolls, *Tobit*, and *Jubilees* all support this Animal Tithe as a reference to a separate (animal) tithe for the priests.

# The Structure of the Mosaic Tithes

Leviticus 27:30–33 – A General Introduction

The Cattle/Animal Tithe

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Numbers 18:25–30 – The Priestly Tithe

Deuteronomy 14:22–27 – The Festival Tithe

Deuteronomy 14:28–29 – The Charity Tithe

Three distinct tithes, with three distinct purposes,  
and three distinct descriptions.

# The Levitical Tithe: Numbers 18:20–24

20 Then the LORD said to Aaron, “You shall have no inheritance in their land nor own any portion among them; I am your portion and your inheritance among the sons of Israel. 21 To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. 22 The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. 23 Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. 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.”

# The Levitical Tithe: Numbers 18:20–24

In the Mosaic law the Levites stood between Israel and God offering daily sacrifices for sin. Numbers 18:20–24 declares that the Levites will receive the entire tithe for their services of bearing this burden and for not getting an inheritance of land.

This is an important aspect of the tithe as it relates to the Levites and priests: they did not receive it as a wage but as an inheritance.

This offering was compulsory and it was used for the livelihood of the Levites.

Numbers 18:25-30 discusses the Priestly Tithe. But 18:31 turns back to the Levites and instructs them that they may eat the tithes anywhere.

# The Levitical Tithe: Numbers 18:20–24

Who receives this tithe?

- \* The Levites

Why do they get it?

- \* For bearing the burden and not getting an inheritance of land.

Where is it eaten?

- \* Anywhere

# The Levitical Tithe: Numbers 18:20–24

The NLT is clear on this: “You Levites and your families may eat this food anywhere you wish, for it is your compensation for serving in the Tabernacle” (Num 18:31).

# The Priestly Tithe: Numbers 18:25–28

25 Then the LORD spoke to Moses, saying,

26 “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.

27 Your offering shall be reckoned to you as the grain from the threshing floor or the full produce from the wine vat.

28 So you shall also present an offering to the LORD from your tithes, which you receive from the sons of Israel; and from it you shall give the LORD’S offering to Aaron the priest.’”

# The Priestly Tithe: Numbers 18:25–28

The Priestly Tithe is a sub-tithe

The Levites were to receive the tithes from the Israelites and then give tithes to the priests.

There were two instructions for the Priestly Tithe.

- 1) the *amount* was prescribed as one-tenth of all they received as gifts.
- 2) the quality of the offering was to be the best of what they had received.

# The Festival Tithe:

## Deuteronomy 12:17–19; 14:22–27; 26:10–16

Deuteronomy 12:17–19 introduces the second tithe, which is more fully explained in 14:22–27:

17 “You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand. 18 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 daughter, and your male and female servants, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all your undertakings. 19 Be careful that you do not forsake the Levite as long as you live in your land.

# The Festival Tithe:

Deuteronomy 12:17–19; 14:22–27; 26:10–16

Deuteronomy 12:17–19:

- 1) Can't eat within own gates
- 2) Eat in the place God chooses: Jerusalem
- 3) Don't forget the Levite

# The Festival Tithe:

Deuteronomy 12:17–19; 14:22–27; 26:10–16

Deuteronomy 14:22–27:

22 “You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23 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. 24 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,

# The Festival Tithe:

Deuteronomy 12:17–19; 14:22–27; 26:10–16

Deuteronomy 14:22–27:

25 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. 26 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. 27 Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.

# Deuteronomy Tithe Versus Numbers 18 Tithe

*Numbers 18:* Yahweh gave the tithe to the Levites for their livelihood since they were ministering to Israel

*Deuteronomy 14:* those who brought the tithe are described as partakers of it

*Numbers 18:* the Levites were told they could eat the tithe “anywhere”

*Deuteronomy 14:* the tithe was to be brought to the place (eventually) determined by the LORD (i.e. Jerusalem)

# Deuteronomy Tithe Versus Numbers 18 Tithe

*Numbers 18:* tithe belongs to the Levites

*Deuteronomy 14:* tithe remains the property of the original owner

*Numbers 18:* the purpose of this tithe was to provide an inheritance for the Levites (and priests)

*Deuteronomy 14:* the purpose for this tithe was (Deut 14:23): “so that you may learn to fear the LORD your God always.”

## The distinctions between the Levitical Tithe and Festival Tithe

	<b>Levitical Tithe</b>	<b>Festival Tithe</b>
<b>Location</b>	Eat anywhere	Jerusalem
<b>Recipients</b>	Levites	All of Israel
<b>Owner</b>	Levites	Original owner
<b>Purpose</b>	Replace land inheritance	Teach fear of the Lord
<b>Redemption</b>	Add 20%	No mention of 20%

# Deuteronomy Tithe Versus Numbers 18 Tithe

## Main Objection:

*It is unlikely that the Festival Tithe would have been instituted without introduction or clarification.*

# Deuteronomy Tithe Versus Numbers 18 Tithe

## Main Objection:

*It is unlikely that the Festival Tithe would have been instituted without introduction or clarification.*

## Response:

In both Deuteronomy 12:19 and 14:27 the Israelites are exhorted not to neglect the Levites. These verses should be understood as a reference to the Levitical Tithe since that is the tithe that provided for the Levites and guaranteed they would not be neglected. Therefore, these verses (Deut 12:19; 14:27) contain references to the Levitical Tithe, a clarification to the Israelites that even though another tithe (the Festival Tithe) is being instituted, they are still responsible for the Levitical Tithe.

# The Charity Tithe: Deuteronomy 14:28–30

Deut 14:28–29 describes another tithe: the Charity Tithe. This third tithe can be distinguished from the previous two because:

- 1) it was offered every third year
- 2) it was intended for the Levite, foreigner, orphan, and widow

Furthermore, in the Hebrew, Deuteronomy 14:27 marks the end of a paragraph, thus separating verses 27 and 28.

Previous Tithes: given every year or during feasts

Charity Tithe: given every third year

Levitical Tithe: mostly for the Levites' sustenance

Charity Tithe: was not for the Levites only (foreigners, orphans, and widows)

# The Charity Tithe: Deuteronomy 14:28–30

Is this really a separate tithe?!

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If the Charity Tithe replaced the Levitical Tithe every third year, then how were the Levites sustained that year?

Also, if the Charity Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed feasts in those years?

# The Charity Tithe: Deuteronomy 14:28–30

Is this really a separate tithe?!

If the Charity Tithe replaced the Levitical Tithe every third year, then how were the Levites sustained that year?

Also, if the Charity Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed feasts in those years?

Such a theory creates more problems than it solves. Finally, the mention of the “year of tithing” in Deuteronomy 26:12 corroborates this conclusion.

# Summary of Tithing in the Mosaic Law

1) It appears that the annual tithe of the Israelites surpassed ten percent of their income, actually totaling more than twenty percent.

The Levitical Tithe was ten percent of the Israelites' income from the land.

The Festival Tithe was another ten percent of a person's income, with both of these tithes totaling twenty percent.

Finally, the Charity Tithe averaged three and one-third percent every year. When including the Sabbatical Year in calculations, this adds up to approximately twenty percent of an Israelites' overall income per year in a seven-year cycle in tithes only.

Levitical Tithe = 10%

Festival Tithe = 10%

Charity Tithe = 3 1/3 %

Total = 23 1/3 %

# Summary of Tithing in the Mosaic Law

	Levitical	Festival	Charity	TOTAL
Year 1:	10%	10%	0%	= 20%
Year 2:	10%	10%	0%	= 20%
Year 3:	10%	10%	10%	= 30%
Year 4:	10%	10%	0%	= 20%
Year 5:	10%	10%	0%	= 20%
Year 6:	10%	10%	10%	= 30%
<b>AVERAGE</b>				<b>= 23 1/3%</b>

# Summary of Tithing in the Mosaic Law

	Levitical	Festival	Charity	TOTAL
Year 1:	10%	10%	0%	= 20%
Year 2:	10%	10%	0%	= 20%
Year 3:	10%	10%	10%	= 30%
Year 4:	10%	10%	0%	= 20%
Year 5:	10%	10%	0%	= 20%
Year 6:	10%	10%	10%	= 30%
<b>AVERAGE</b>				= 23 1/3%
Year 7:	0%	0%	0%	= 0%
<b>AVERAGE</b>				= 20%

# Summary of Tithing in the Mosaic Law

Differences exist among those who have calculated the percentages: ten percent, twenty percent, twenty-three and one-third percent, twenty-five percent, thirty-three percent and fifty percent have been proposed.

Regardless of the total, it should be clear that the tithe laws are more complicated than a mere ten percent and the Israelites were required to give in excess of ten percent.

# Summary of Tithing in the Mosaic Law

2) Second, historically speaking, Judaism around the time of Christ understood the Old Testament as *prescribing* multiple tithes.

\* For example, in the Apocrypha, *Tobit* 1:6–8 indicates that the main character, Tobit, paid three separate tithes.

\* Josephus' clear explanation is that in years three and six of the seven-year cycle three tithes were to be paid by the Jews.

\* The Mishnah describes three tithes: First Tithe, Second Tithe, and the Charity Tithe. The Charity Tithe, as described in Deut 14:28–30, replaced the Second Tithe in the third and sixth year of the seven-year cycle.

# Summary of Tithing in the Mosaic Law

Thus, the Mishnah differs from both *Tobit* and Josephus. However, all three sources hold to multiple tithes. The view taken here is that there are three basic tithes, but a total of four. They are all distinct from one another: Levitical Tithe, Festival Tithe, Charity Tithe, and Priestly Tithe (the sub-tithe of the Levitical Tithe).

# Summary of Tithing in the Mosaic Law

Though some may dispute whether Judaism around the time of Christ was correct in its understanding of the Old Testament prescriptions regarding tithing, it should be noted that this understanding is never challenged in the New Testament. If the New Testament writers considered tithing as consistent with the new covenant era then their understanding (most likely) would have been that of two or three tithes. No document has been located that suggests that first-century Judaism held to a single tithe.

# Summary of Tithing in the Mosaic Law

3) Tithes were given from the increase of the land. The Mosaic law never directed the Israelites to give of their increase; it specified particular products that were liable to tithe laws.

The Mishnah expanded the list: “whatsoever is used for food and is kept watch over and grows from the soil is liable to Tithes.”

In general, the qualifications for products liable to tithes were that they must be “eatable, the property of an individual, and the product of the soil.”

# Summary of Tithing in the Mosaic Law

The connection of products liable to tithes to the land was very strong; originally, only products produced from Palestine were included.

In the New Testament period, artisans, fishermen, and tradesmen did not pay tithes on their income, and Jews outside of Palestine (those in the Diaspora) did not pay tithes on anything.

Furthermore, priests and the poor (who owned no land or animals) were exempt from tithes.

# Summary of Tithing in the Mosaic Law

4) Finally, was the tithe in the Mosaic law a tax? A tax is a required contribution for the support of government; a religious contribution is a voluntary offering to support religion.

Answer: It contains aspects of both.

# Pre-Mosaic Law Tithing Vs. Mosaic Law Tithing

## Abraham vs. Mosaic Law Tithing

Abraham	Mosaic law
connected to a vow	not subject to vows
occasional	systematic
for Melchizedek (a priest)	(partially) for the Levites
voluntary	compulsory
not of his possessions	tithe on increase of possessions
ten percent	Averages twenty percent

# Pre-Mosaic Law Tithing Vs. Mosaic Law Tithing

## Final thoughts on Jacob's tithe

- 1) Nowhere in Genesis is Jacob ever recorded as giving this tithe to God
- 2) Since Jacob appears to have been acting in unbelief when he made his vow to tithe, and since there is no subsequent mention of his vow being fulfilled, this passage provides a weak foundation for tithing as a universal law.

# Pre-Mosaic Law Tithing Vs. Mosaic Law Tithing

## Final thoughts on Jacob's tithe

- 3) It appears more likely that Jacob, with his vow to tithe, was either following in the footsteps of Abraham or borrowing a practice from the surrounding pagan nations.
- 4) Jacob's "ifs" in the contract detract from this being a pre-existent form of the Mosaic law. It is doubtful that Jacob would have put a condition on something he believed to be a law from God.

# Pre-Mosaic Law Tithing Vs. Mosaic Law Tithing

## Jacobian Comparison

- 1) Tithing in the Mosaic law is not to be done as a vow and certainly not after God has fulfilled his part of a deal. All of Israel was required to tithe. In fact, Leviticus 27 refers to tithes as not being subject to vows.
- 2) The twenty years that elapsed between the vow and when Jacob may have fulfilled his vow represents an example of an occasional tithe, rather than the system seen in the Mosaic law.
- 3) If the phrase “all that You give me” refers to any increase of any kind, this would be inconsistent with the tithe laws, since only certain products were liable to tithes.

# Are Christians Robbing God?

## Tithing in Malachi 3

What was the purpose of Malachi 3?

The major purpose of the prophet's message was to rekindle the fires of faith in the hearts and minds of a discouraged people.

The fact that the Jews were withholding tithes is an indication of a greater disobedience of the nation. The main purpose of this section is a call to repentance and a reminder of God's faithfulness, which Malachi illustrates with the specific issue of tithes and offerings.

In spite of people's sins, God loved them and patiently waited for them to return.

# Are Christians Robbing God?

## Tithing in Malachi 3

Malachi 3:6–12

6 For I, the LORD, do not change; therefore you, O sons of Jacob, are not consumed. 7 “From the days of your fathers you have turned aside from My statutes and have not kept *them*. Return to Me, and I will return to you,” says the LORD of hosts. “But you say, ‘How shall we return?’ 8 “Will a man rob God? Yet you are robbing Me! But you say, ‘How have we robbed You?’ In tithes and offerings. 9 You are cursed with a curse, for you are robbing Me, the whole nation *of you!*

# Are Christians Robbing God?

## Tithing in Malachi 3

Malachi 3:6–12

10 Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this,” says the LORD of hosts, “if I will not open for you the windows of heaven and pour out for you a blessing until it overflows. 11 Then I will rebuke the devourer for you, so that it will not destroy the fruits of the ground; nor will your vine in the field cast *its grapes*,” says the LORD of hosts. 12 “All the nations will call you blessed, for you shall be a delightful land,” says the LORD of hosts.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 1: What do “offerings” refer to?

One fact that may explain why this passage is frequently misapplied is that not many interpretations of this text deal with the question of how to define the term “offerings.”

Verhoef comments that the offering “was not taken from the cereal offering, or from the sin offerings, these being most sacred, but from the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14). It was one of the chief sources of the priests’ livelihood.” Like tithes, these were compulsory contributions required by the Mosaic law for the temple staff.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 1: What do “offerings” refer to?

Exod. 29:27-28 - You shall consecrate the breast of the wave offering and the thigh of the heave offering which was waved and which was offered from the ram of ordination, from the one which was for Aaron and from the one which was for his sons. It shall be for Aaron and his sons as *their* portion forever from the sons of Israel, for it is a heave offering; and it shall be a heave offering from the sons of Israel from the sacrifices of their peace offerings, *even* their heave offering to the LORD.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 1: What do “offerings” refer to?

Leviticus 7:14 - Of this he shall present one of every offering as a contribution to the LORD; it shall belong to the priest who sprinkles the blood of the peace offerings.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 1: What do “offerings” refer to?

In other words, “offerings” do not refer to tipping God.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 2: What does the “storehouse” refer to?

It does not refer to local churches. It was an actual building used by the Levites to store all they received, like grains and livestock. The Levites would either use or sell these items as they saw need. This storehouse is referenced in 2 Chronicles 31:10–12 and is not part of the Mosaic law but was added on for storage purposes.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 2: What does the “storehouse” refer to?

2 Chronicles 31:10–12 – Azariah the chief priest of the house of Zadok said to him, “Since the contributions began to be brought into the house of the LORD, we have had enough to eat with plenty left over, for the LORD has blessed His people, and this great quantity is left over.” Then Hezekiah commanded *them* to prepare rooms in the house of the LORD, and they prepared *them*. They faithfully brought in the contributions and the tithes and the consecrated things; and Conaniah the Levite *was* the officer in charge of them and his brother Shimei *was* second.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 3: Is this “testing” universal?

It is unusual (though not unheard of) in the Old Testament for man to test God. There is great danger in testing God when our hearts are not right (cf. Mal 3:15) or testing God on one’s own initiative.

However, Malachi does not state this testing in universal terms, but limits it to the current situation by the phrase “test me now in this” in the middle of 3:10. The expression “in this” most likely refers to the current situation

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

The promised reward is threefold:

- 1) the windows of heaven will be opened
- 2) God will prevent the devourer
- 3) the vines will not cast their fruit

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

The promised reward is threefold:

1) the windows of heaven will be opened

The first promise is a promise of rain.

The combination of אֲרֻבָּה (*arubbah*) and שָׁמַיִם' (*shamayim*) as a phrase occurs in Gen 7:11, 8:2; 2 Kgs 7:2, 19; and Mal 3:10. This phrase, every time, refers to rain and nothing else. This is an appropriate promise to make in Mal 3:10 since the context is an agricultural society. However, “rain” was the promise, and nothing else.

# Are Christians Robbing God?

## Tithing in Malachi 3

1) the windows of heaven will be opened

Genesis 7:11 – In the six hundredth year of Noah's life, in the second month, on the seventeenth day of the month, on the same day all the fountains of the great deep burst open, and the floodgates of the sky were opened.

Genesis 8:1-2 – But God remembered Noah and all the beasts and all the cattle that were with him in the ark; and God caused a wind to pass over the earth, and the water subsided. Also the fountains of the deep and the floodgates of the sky were closed, and the rain from the sky was restrained.

See also 2 Kings 7:2 and 2 Kings 7:19. Compare with Isa 24:18.

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

The promised reward is threefold:

- 1) the windows of heaven will be opened = rain
- 2) God will prevent the devourer

The second promise will keep locusts from destroying people's crops

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

The promised reward is threefold:

- 1) the windows of heaven will be opened = rain
- 2) God will prevent the devourer = stop locusts
- 3) the vines will not cast their fruit

The third is a promise of abundant crops

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

The promised reward is threefold:

- 1) the windows of heaven will be opened = rain
- 2) God will prevent the devourer = stop locusts
- 3) the vines will not cast their fruit = abundant crops

# Are Christians Robbing God?

## Tithing in Malachi 3

Question 4: What is the promised reward?

Two quotes:

Alden observes that since “he was dealing with an agrarian society, the ‘blessings’ had to do with crops and the like.”

Smith’s corrective should be noted as well: “It may be that this passage in Malachi should be understood as a one-time, special act on God’s part to renew the fires of faith in an age of skepticism and indifference. If so, then this is not an open-ended promise to bless in a material way anyone and everyone who tithes his possessions.”

# Parallels to Tithing in the Old Testament

Possible parallels:

- adultery
- murder
- circumcision
- Sabbath

# Parallels to Tithing in the Old Testament

Possible parallels:

- The Levirate Law

Genesis 38 and Deuteronomy 25:5-10

# Parallels to Tithing in the Old Testament

## Genesis 38

And it came about at that time, that Judah departed from his brothers and visited a certain Adullamite, whose name was Hirah. Judah saw there a daughter of a certain Canaanite whose name was Shua; and he took her and went in to her. So she conceived and bore a son and he named him Er. Then she conceived again and bore a son and named him Onan. She bore still another son and named him Shelah; and it was at Chezib that she bore him. Now Judah took a wife for Er his firstborn, and her name *was* Tamar. But Er, Judah's firstborn, was evil in the sight of the LORD, so the LORD took his life. Then Judah said to Onan, “Go in to your brother's wife, and perform your duty as a brother-in-law to her, and raise up offspring for your brother.”

# Parallels to Tithing in the Old Testament

## Genesis 38

Onan knew that the offspring would not be his; so when he went in to his brother's wife, he wasted his seed on the ground in order not to give offspring to his brother. But what he did was displeasing in the sight of the LORD; so He took his life also. Then Judah said to his daughter-in-law Tamar, "Remain a widow in your father's house until my son Shelah grows up"; for he thought, "*I am afraid* that he too may die like his brothers." So Tamar went and lived in her father's house. Now after a considerable time Shua's daughter, the wife of Judah, died; and when the time of mourning was ended, Judah went up to his sheepshearers at Timnah, he and his friend Hirah the Adullamite. It was told to Tamar, "Behold, your father-in-law is going up to Timnah to shear his sheep."

# Parallels to Tithing in the Old Testament

## Genesis 38

So she removed her widow's garments and covered *herself* with a veil, and wrapped herself, and sat in the gateway of Enaim, which is on the road to Timnah; for she saw that Shelah had grown up, and she had not been given to him as a wife. When Judah saw her, he thought she *was* a harlot, for she had covered her face. So he turned aside to her by the road, and said, "Here now, let me come in to you"; for he did not know that she was his daughter-in-law. And she said, "What will you give me, that you may come in to me?" He said, therefore, "I will send you a young goat from the flock." She said, moreover, "Will you give a pledge until you send *it*?" He said, "What pledge shall I give you?" And she said, "Your seal and your cord, and your staff that is in your hand." So he gave *them* to her and went in to her, and she conceived by him.

# Parallels to Tithing in the Old Testament

## Genesis 38

Then she arose and departed, and removed her veil and put on her widow's garments. When Judah sent the young goat by his friend the Adullamite, to receive the pledge from the woman's hand, he did not find her. He asked the men of her place, saying, "Where is the temple prostitute who was by the road at Enaim?" But they said, "There has been no temple prostitute here." So he returned to Judah, and said, "I did not find her; and furthermore, the men of the place said, 'There has been no temple prostitute here.'" Then Judah said, "Let her keep them, otherwise we will become a laughingstock. After all, I sent this young goat, but you did not find her." Now it was about three months later that Judah was informed, "Your daughter-in-law Tamar has played the harlot, and behold, she is also with child by harlotry." Then Judah said, "Bring her out and let her be burned!"

# Parallels to Tithing in the Old Testament

## Genesis 38

It was while she was being brought out that she sent to her father-in-law, saying, “I am with child by the man to whom these things belong.” And she said, “Please examine and see, whose signet ring and cords and staff are these?” Judah recognized *them*, and said, “She is more righteous than I, inasmuch as I did not give her to my son Shelah.” And he did not have relations with her again.

# Parallels to Tithing in the Old Testament

## Deuteronomy 25:5-10

5 When brothers live together and one of them dies and has no son, the wife of the deceased shall not be *married* outside *the family* to a strange man. Her husband's brother shall go in to her and take her to himself as wife and perform the duty of a husband's brother to her. 6 It shall be that the firstborn whom she bears shall assume the name of his dead brother, so that his name will not be blotted out from Israel. 7 But if the man does not desire to take his brother's wife, then his brother's wife shall go up to the gate to the elders and say, 'My husband's brother refuses to establish a name for his brother in Israel; he is not willing to perform the duty of a husband's brother to me.'

# Parallels to Tithing in the Old Testament

## Deuteronomy 25:5-10

8 Then the elders of his city shall summon him and speak to him. And *if* he persists and says, 'I do not desire to take her,'  
9 then his brother's wife shall come to him in the sight of the elders, and pull his sandal off his foot and spit in his face; and she shall declare, 'Thus it is done to the man who does not build up his brother's house.' 10 In Israel his name shall be called, 'The house of him whose sandal is removed.'

# Parallels to Tithing in the Old Testament

Possible parallels:

- The Levirate Law

Genesis 38 and Deuteronomy 25:5-10

\* Note also Ruth 4

# Parallels to Tithing in the Old Testament

Possible parallels:

- The Levirate Law

Genesis 38 and Deuteronomy 25:5-10

Using a similar logic to that of the tithing advocates, an argument could be made for the continuing validity of the levirate law.

# Parallels to Tithing in the Old Testament

## The Levirate Law

**Definition:** if brothers live together and one of them dies without an heir, one of the surviving brothers takes his widow to wife, and the first-born of this new marriage is regarded by law as the son of the deceased.

# Parallels to Tithing in the Old Testament

## The Levirate Law

**Definition:** if brothers live together and one of them dies without an heir, one of the surviving brothers takes his widow to wife, and the first-born of this new marriage is regarded by law as the son of the deceased

**Purpose:** so that the line of the deceased brother does not end

# Parallels to Tithing in the Old Testament

## The Levirate Law

Comments on Genesis 38:

- Introduced without justification or reasoning
- not a new law

# Parallels to Tithing in the Old Testament

## The Levirate Law

### Comments on Genesis 38:

- Introduced without justification or reasoning
  - not a new law
  - Onan understood the repercussions of his father's command

# Parallels to Tithing in the Old Testament

## The Levirate Law

### Comments on Genesis 38:

- Introduced without justification or reasoning
  - not a new law
  - Onan understood the repercussions of his father's command
- Law appears binding

# Parallels to Tithing in the Old Testament

## The Levirate Law

### Comments on Genesis 38:

- Introduced without justification or reasoning
  - not a new law
  - Onan understood the repercussions of his father's command
- Law appears binding
  - “fulfill the duty” of the levir (Gen 38:8)

# Parallels to Tithing in the Old Testament

## The Levirate Law

### Comments on Genesis 38:

- Introduced without justification or reasoning
  - not a new law
  - Onan understood the repercussions of his father's command
- Law appears binding
  - “fulfill the duty” of the levir (Gen 38:8)
  - When Judah was caught, Tamar was called “more righteous” (Gen 38:26)

# Parallels to Tithing in the Old Testament

## The Levirate Law

Practice was widespread, origin unknown:

Assyrians, Hindus (in India), some Brazilians, the Ugarit, Moabites, Elamites, Hittites, New Caledonians, Mongols, Afghans, Abyssinians, and some later American Indians

# Parallels to Tithing in the Old Testament

## The Levirate Law

Practice was widespread, origin unknown:

Assyrians, Hindus (in India), some Brazilians, the Ugarit, Moabites, Elamites, Hittites, New Caledonians, Mongols, Afghans, Abyssinians, and some later American Indians

However, rather than tracing back to a command from God, everyone I found traced it back to various sources for various reasons.

# Parallels to Tithing in the Old Testament

## The Levirate Law

Deuteronomy 25:5–10 is a little different than Genesis 38

Some of the modifications include:

- 1) the duty of the levir was limited to a blood brother living close to the deceased brother
- 2) the duty was not binding, for the (humiliating) ceremony of *halizah* could release the prospective levir from fulfilling the obligation
- 3) the levir married the widow

# Parallels to Tithing in the Old Testament

## The Levirate Law

Was practiced