

## Deuteronomy 14:22-29

### The Tithes of Israel

March 21, 2021

In the past, in Genesis 28, Leviticus 27, and Numbers 18, I have done sermons on tithing in relation to the precepts laid down in those passages. The fullest one to refer to, and which I will exhort you to refer to again, is from Numbers 18.

However, to understand the concept of tithing properly, it is necessary to follow the narrative from each of those passages. In the end, tithing is an Old Testament concept and a Mosaic Covenant standard. It is not a New Covenant precept.

The only time it is mentioned in the New Testament is by Jesus while speaking about issues related to the law, or by the author of Hebrews while making a point about genealogies. Nowhere else is tithing prescribed or even alluded to apart from that. And, in fact, to preach tithing would then set up a direct contradiction to Paul's words of 2 Corinthians 9:6, 7.

**Text Verse:** *"Will a man rob God?*

*Yet you have robbed Me!*

*But you say,*

*'In what way have we robbed You?'*

*In tithes and offerings.*

*<sup>9</sup> You are cursed with a curse,*

*For you have robbed Me,*

*Even this whole nation.*

*<sup>10</sup> Bring all the tithes into the storehouse,*

*That there may be food in My house,*

*And try 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 such blessing*

*That there will not be room enough to receive it." Malachi 3:8-10*

Q's: Where is Malachi recorded? Who was Malachi speaking to? Under what dispensation was he prophesying? A's: Old Testament. Israel. The law.

A few points: 1) We are not under law, but even if we were, 2) though tithing was prescribed for every year under the law, it was only given away by the one tithing every third year. So, when your preacher tells you to tithe, tell him you are not under law. And if he comes up with

another reason to tithe, tell him, “Then I will give as they did in the Law of Moses, every third year.”

See how he shifts in his shoes at that. For those preachers that say the tithe predates the law because Abraham gave a tithe to Melchizedek, and it therefore falls under what they call “the law of first mention,” remind them that there is no such law.

If he insists on this, then ask him if he makes sure that all believing women whose husbands die before they have children marry the dead husband’s brother. That predates the law too. So does the Sabbath and circumcision. Does he insist on them?

Lots of things mentioned in the Bible predate the law that you can be sure he doesn’t do or tell others to do. It is a hypocritical and devious way of handle one’s theology. In fact, it is shameful. The tithes of Israel had several main purposes that we will review.

The reason Genesis mentions Abraham tithing to Melchizedek wasn’t because it was being prescribed for believers. Rather, it was setting up a theological point that the author of Hebrews would later explain to us concerning the greatness of Christ. The passage in Genesis was descriptive. It prescribes nothing.

In the end, the main purpose of the tithe was the same as countless other precepts found in the law. It was to anticipate and typologically prefigure the work of Christ. As this is so, and as Christ has come and fulfilled the law, tithing – like circumcision, Sabbath observance, and numerous other precepts – are done away with. They were mere shadow, but we have the Substance.

Such truths as these are to be found in His superior word. And so, let us turn to that precious word once again and... May God speak to us through His word today, and may His glorious name ever be praised.

### **I. Whatever Your Soul Lusteth After (verses 22-26)**

<sup>22</sup> **“You shall truly tithe**

*aser t’aser* – “tithing, you shall tithe.” The whole section, from verse 22 until the end of the chapter, is in the second person singular. The collective body of people are to accomplish this mandate. They are Israel.

At times, however, Moses will certainly use the singular here as if speaking of any single person. Rather than, “you all,” he will speak as if directly to an individual – “You, Sir, shall do this.”

Moses is now reaffirming something that had been vowed hundreds of years earlier. He is using the same phrase their forefather Jacob used before he departed Canaan to go to Padan Aram in Genesis 28 –

“Then Jacob made a vow, saying, ‘If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, <sup>21</sup> so that I come back to my father’s house in peace, then the LORD shall be my God. <sup>22</sup> And this stone which I have set as a pillar shall be God’s house, and of all that You give me I will surely give a tenth to You.’” Genesis 28:20-22

There he said *aser aaserenu*, “tithing, I will tithe.” Understanding that, Israel is being reminded of the obligation first laid upon them there, and then as it was later defined in Leviticus 27 –

“And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD’S. It is holy to the LORD. <sup>31</sup> If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. <sup>32</sup> And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.”  
Leviticus 27:30-32

Those words there conveyed that a tithe was required, but they did not tell what to do with the tithe. After that, what to do with it is more fully – but not completely – defined in Numbers 18:21-32. To understand that section, one must watch the sermon on those verses. It is vital to know concerning what will be presented now. The key part of the passage is first found in verse 24 –

“For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, ‘Among the children of Israel they shall have no inheritance.’” Numbers 18:24

The translation is incorrect and misleading. There is no article before “tithes. Rather, it says, “For tithes children of Israel, which they offer up as a heave offering to Yehovah.” In other words, it is not speaking of the entire tithe, but a portion of the tithes. That particular portion is offered as a heave offering to the Lord. It is that portion that is then given to the Levites. This is confirmed in what is then done with the tithes of the Levites. Of this, it says –

“When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe.” Numbers 18:26

Again, the translation is incorrect and misleading. It first rightly says, “the tithes which I have given you,” speaking of everything they had received. However, it then says while leaving off

the article, *terumat Yehovah maaser min ha'maaser* – “heave offering Yehovah, tithe from the tithe.”

The part they offer is Yehovah’s heave offering. Unlike in verse 18:24 that was just cited, it is not “to the Lord,” but the Hebrew says, “heave offering Yehovah.”

It is a tithe of the heave offering tithe. That this is again called a heave offering, in and of itself, shows that only that which is presented to the Lord is considered in these verses. Any other uses for the annual tithes, not presented as heave offerings, are dealt with separately.

It is that part of the tithes which are not offered as a heave offering that are now to be detailed in Deuteronomy. Again, to fully understand what is conveyed in Numbers 18, and the almost universally faulty translations of those verses, please be sure to watch that sermon.

Thus far, Moses has confirmed the previous words concerning tithing. Israel is to, in fact, tithe. They are to take one tenth of...

<sup>22 (con’t)</sup> **all the increase of your grain that the field produces**

The translation is incorrect. Rather than “grain,” it should read “seed.” It says: *kal tevuat zarekha ha’yotse ha’sadeh* – “all increase your seed the coming the field.” This isn’t just speaking of grain, but of everything that the field produces, including olives, grapes, and even animals. Everything that springs up from the field is to be tithed.

The Lord has already given instruction for the Lord’s offering of that, meaning “tithe sons Israel which they offer up to Yehovah” from Numbers 18:24. That no longer needs to be addressed in such a specific manner. However, not all of the tithe is offered up as a heave offering and then given to the Levites. That which is *not* is what is detailed in these verses.

Before going on, and as will be explained later in more detail, nowhere in Scripture is a “second tithe” referred to. It has not been mentioned up until this point, and what is stated here has nothing to do with the fabled “second tithe” that scholars, preachers, and teachers alike speak about. Here is what Charles Ellicott states –

“The Talmud and Jewish interpreters in general are agreed in the view that the tithe mentioned in this passage, both here and in Deuteronomy 14:28, and also the tithe described in Deuteronomy 26:12-15, are all one thing—“the second tithe;” and entirely distinct from the ordinary tithe assigned to the Levites for their subsistence in Numbers 18:21, and by them tithed again for the priests (Numbers 18:26).” Charles Ellicott

He then goes on to say, “The tithe described in Numbers was called ‘the first tithe,’ and was not considered sacred. The second tithe, on the contrary, was always regarded as a holy thing.”

That is absolute poppycock. Moses is referring to the tithes of Israel that were introduced into the law in Leviticus 27, but which were obligated by Jacob’s promise all the way back in Genesis 28.

It is to be noted that what Jacob promised to the Lord there was never mentioned again in any manner at all, right up until Leviticus 27. But the very fact that Jacob promised to tithe to the Lord, and that Israel had continued to do so, indicates that this tithe – this one and only tithe – is, in fact, “a holy thing” and sacred to the Lord.

Based on Moses’ words here, which are taken as an axiom that this was the customary habit of the people even since the time of Jacob (as will be seen), he is placing into law how to properly fulfill that obligation that their forefather promised. With that in mind, Moses now codifies what was once only custom.

This is no different than circumcision and the Sabbath. Both predate the Law of Moses, and yet both are then incorporated into the law in order to ensure the people observed the rites, observed them in a unified manner, and observed them to the Lord. This is why Moses is further defining the one and only tithe levied upon Israel which is explicitly stated to be...

<sup>22</sup> (con’t) **year by year.**

*shannah shannah* – “year year.” This defines the regular interval by which the Israelites were to tithe. As theirs was a largely agrarian society, the natural interval to tithe any particular product was annually.

What this probably involved was to bring the tithes as they were ready. At the end of the barley harvest, a tithe would be brought. At the end of the wheat harvest, a tithe would be brought. This would continue on as the things were ready to be brought to where they were then dispensed with. Of this directive, Moses says...

<sup>23</sup> **And you shall eat before the LORD your God,**

Here, Moses states this as a customary thing. Before verse 12:7, nothing had ever been said about it before, either as something the people did, or as a command from the Lord, and yet, he says it as if the people would already understand what is being presented.

In other words, what did Jacob do in order to give the Lord a tenth of what he had been given? He ate it in a meal of gratitude. This is then what his progeny continued to do, and this is what is now being codified into law. Apart from that which was to be set aside for the Levites as a *terumah*, or heave offering to the Lord, this is what is being detailed here.

How do you materially give to the Lord that which He already possesses? He has no need of anything, but we can give of ourselves in gratitude and praise. This is obviously what Jacob did with the tenth of what he had been given. However, to ensure uniformity of worship, Moses now adds on a stipulation to the ancient custom, making it a law. They are to eat it...

<sup>23</sup> (con't) **in the place where He chooses to make His name abide,**

*ba'maqom asher yivkhar l'shaken shemo sham* – “in the place which He chooses to make dwell His name there.” In other words, at the place of the tabernacle and later the temple.

This was originally at Shiloh, but eventually the location found its way to Jerusalem, at which time, the pilgrim feasts were conducted there. Likewise, the tithes were to be brought there as stipulated in these various tithing passages.

<sup>23</sup> (con't) **the tithe**

The Hebrew reads: *maesar* – “tithe.” There is no article before the word – “You shall eat before the Lord your God...tithe.” Like in Numbers 18, this is defining a portion of what the entire tithe signifies. There, it was limiting to that which was for the priests. Here, it is limiting to that which is for the people. And this tithe is further defined by Moses, saying...

<sup>23</sup> (con't) **of your grain and your new wine and your oil,**

These things are representative of all of the produce of the ground. It would include both wheat and barley as well as olive oil or whatever other products they raised. For example, in Matthew 23, Jesus includes herbs as well –

“Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.”

Matthew 23:23

Such was to be understood. The three categories – grain, new wine, and oil – stand representative of all other products of the ground. Also, they were to eat the tithe...

<sup>23</sup> (con't) **of the firstborn of your herds and your flocks,**

These words explain the use of the term *zera*, or seed, mentioned in verse 22. The word signifies both seed, as in grain, but also offspring, as in animals and even humans. Israel was to eat these animals before the Lord at the place where He chose for His name to dwell. And the reason given is *exactly* the same reason why Jacob made the promise...

<sup>23</sup> (con't) **that you may learn to fear the LORD your God always.**

*I'maan tilmad I'yirah eth Yehovah elohekha kal ha'yamim* – “to end purpose you may learn to fear Yehovah your God all the days.” Here, Moses says that they are to do this in order to learn to fear the Lord.

The word is *lamad* that was introduced in verse 4:1. It signifies “to goad.” The people are to be taught as if being prodded with a rod, year by year, to fear the Lord. It is the lesson Jacob learned at the beginning –

“Then Jacob awoke from his sleep and said, ‘Surely the LORD is in this place, and I did not know it.’ <sup>17</sup> And 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!’” Genesis 28:16, 17

Moses uses the same word that described Jacob’s reaction, *yirah*, or fear. His words are more literally translated, “And he feared, and he said, ‘What fearful place this.’” He then went on to say it was the house of God.

Moses is directing the people to go to the place where the Lord chose for His name to dwell, meaning the house of God, to eat the tithes with the end purpose of them being goaded into fearing the Lord – just as their forefather, of whose name they bore – feared before the Lord at the *beth Elohim*, or house of God – and at which place he vowed to give the tithe back to Him.

When Jacob made his vow, it was a vow that was to continue on into the subsequent generations as a mark of their acknowledgement of the care of the Lord for them.

Jacob’s promise of the tenth was an anticipatory picture of the coming Messiah. The number ten in Scripture signifies the perfection of Divine order. The tenth, or tithe represents the whole of what is due from man to God, it is a mark of His claim on the whole. In this, the tithes anticipate the Messiah who would mark His claim on the whole of His redeemed.

This is one of several reasons why the church is not required to tithe. It is because the type, tithing, is fulfilled in the Antitype, Messiah. Tithing was a shadow of the Substance to be found in Him. The fact that tithing was a part of the law is, in itself, a second reason why we no longer tithe. We are not under law, but under grace. The law is annulled in Christ.

If we can keep our theological boxes straight, we will be much sounder in our doctrine, and much less susceptible to being duped and deceived, and even demanded into doing something that was never intended for the New Testament church.

For now, and with that understood, Moses gives a provision of relief from what could otherwise be a very burdensome trip to the place where the name of the Lord dwelt...

**<sup>24</sup> But if the journey is too long for you,**

This is one main reason for having the provision of relief – distance. There is the fact that there was not a church on every corner. Rather, there was only one place of the dwelling of the name of the Lord in the entire land.

Israel is a bit larger in size, and quite a bit longer, than the state of New Jersey. And there were no planes, trains, or automobiles back then. Taking one's tithes such a long distance would be problematic at times. As Moses says...

**<sup>24</sup> (con't) so that you are not able to carry *the tithe*,**

This is the second main reason for the relief – abundance. The implication is that not only is the journey too long, but the amount of the tithe is simply too great, and it cannot be easily carried. If such is the case, Moses will provide relief. But before he does, he restates the two main precepts again...

**<sup>24</sup> (con't) or if the place where the LORD your God chooses to put His name is too far from you,**

The translation here is lacking. This second half of the verse is a form of parallelism provided by Moses. Young's translation gives the proper sense –

[a]'And when the way is too much for thee, [b]that thou art not able to carry it –  
[a]when the place is too far off from thee which Jehovah thy God doth choose to put His name there, [b]when Jehovah thy God doth bless thee; -- YLT

In other words, the words, “But if the journey is too long for you,” are then reworded and repeated with the words, “if the place where the LORD your God chooses to put His name is too far from you.” After that, the words, “so that you are not able to carry *the tithe*,” are reworded and restated by saying...

**<sup>24</sup> (con't) when the LORD your God has blessed you,**



As you can see, the words, “the Lord your God,” are added into both of the repeated clauses. The trek which is too far is to the place of the Lord your God, and it is the Lord your God who has blessed you. The aim is to be with the Lord God, but the blessing of the Lord God could actually inhibit going to be with the Lord God! Such a conundrum is quite possible, and something must be done about it. And so, Moses provides the form of relief...

**<sup>25</sup> then you shall exchange *it* for money,**

*v'natathah ba'keseph* – “and you shall give in the silver.” In other words, and simply stated, sell the tithe or replace the tithe with silver money of equal value that you have personally stored up. The idea is to take what is overly burdensome and turn it into something that would not be.

And more, there is the problem that even if the tithe could be carried, it may be that it is simply too much to eat as previously instructed. The tithe is holy, and it is to be consumed, but it would just not be possible to do so in the form it is in. Then it is to be converted into money, and they were to...

**<sup>25</sup> take the money in your hand,**

*v'tsarta ha'keseph b'yadekha* – “And bind up the silver in your hand.” It shows intentional care and purpose. “This is holy money to be used for a sacred purpose. Bind it up in your hand.”

The words here are so close to those of Proverbs 7, and yet distinct enough from them, that the parallel and the divergence should probably be noted. In that passage, Solomon speaks of the adulterous woman who is looking for someone to snare. In her words, she says –

“Come, let’s drink our fill of love until morning;

Let’s delight ourselves with caresses.

<sup>19</sup> For my husband is not at home;

He has gone on a long journey.

<sup>20</sup> He has taken a bag of money with him.

At the full moon he will come home.” Proverbs 7:18-20 (NASB)

The husband had a bag of money and was going on a long journey. The Hebrew wording is close enough in both passages to give us the impression that he may be going to do exactly what is prescribed here in Deuteronomy. If this is what he is doing, the divergence of the passage will follow in a moment. For now...

**<sup>25</sup> (con’t) and go to the place which the LORD your God chooses.**

Whether tithe of the seed of the field, or tithe of silver which was exchanged for the seed of the field, it was to be taken to where the tabernacle was located. If silver, then it was to be used for a very specific purpose...

**<sup>26</sup> And you shall spend that money for whatever your heart desires:**

*v'nathatah ha'keseph b'kol asher taaveh naphshekha* – “And you shall give the silver in all which desires your soul.” The word in this clause is *avah*. It means to incline towards or desire. The KJV quaintly translates this as “whatever thy soul lusteth after.”

The meaning is that the silver is to be used to buy anything that will make the person happy. As Adam Clarke says, “This one verse sufficiently shows that the Mosaic law made ample provision for the comfort and happiness of the people.”

It is a clear and obvious indication that the abuse of the doctrine of the mandating of tithing by New Testament churches is wholly inappropriate. Not only is tithing not a New Testament precept, the way it is handled by such churches completely destroys the intent and spirit of what was given to Israel.

Moses not only says that Israel can buy whatever they want with the tithe money, but he even gives some hearty recommendations for the people. He becomes the seller in a store full of good things for a moment, recommending some of the delights it offers...

**<sup>26</sup> (con't) for oxen or sheep,**

*ba'baqar u-ba'tson* – “In the oxen and in the sheep.” The idea is “from the herd or from the flock.” The oxen and sheep are given to represent either category. Whatever meat they wanted, they were to pull out the bag of silver and they were to enjoy themselves. But what good is a meal without something to wash it down with? And so, Moses says...

**<sup>26</sup> (con't) for wine or similar drink,**

*u-ba'yayin u-ba-shekar* – “and in the wine and in the blinko drink.” The word *yayin* signifies fermented (meaning alcohol) wine. The word *shekar* goes beyond wine, and it is inclusive of any strong intoxicating drink. You might think of bourbon or whiskey.

The odd thing about many preachers is that they love to reinsert precepts of the law when it is convenient, such as tithing. But then, in the very next sermon, they both deny and forbid precepts of the law, found in the exact same context – such as drinking.

It is a very inept way of handling Scripture and it results in poorly educated believers who are filled with all kinds of legalistic ideas that only harm the faith of others while fomenting arrogant and judgmental attitudes. Let us take the word of God in context, and let us accept what it says without inserting our own presuppositions into it.

Moses, now having recommended several tasty delights in two distinct categories, says...

<sup>26 (con't)</sup> **for whatever your heart desires;**

*u-b'kol asher tishalekha napshekha* – “and in whatever inquires after your soul.” It is a completely different word than the first clause, *shaal*. It means to inquire or ask for. In essence, one might paraphrase this as, “Whatever your soul is curious about,” or maybe, “Whatever your soul asks for.” And when the desires are met with the exchange of the silver...

<sup>26 (con't)</sup> **you shall eat there before the LORD your God,**

*v'akalta sham liphne Yehovah elohekha* – “and you shall eat there to face Yehovah your God.” In other words, this is how one remembers to fear the Lord. The God who gave the abundance is the same God who can withhold it. In eating before the Lord, there is to be the sense of gratitude and humility, not arrogant boasting. In such a state, Moses says...

<sup>26 (con't)</sup> **and you shall rejoice,**

The word is *samakh*. It signifies “to brighten up,” and thus to be happy, even gleesome. The tithe was first and foremost to be a joyful thing. This is exactly what Jacob anticipated, and it is thus what Moses determined for the people to carry on with. And it wasn't just for the worker. As Moses says...

<sup>26 (con't)</sup> **you and your household.**

It is supposition, but if the passage in Proverbs 7 is referring to a man going to enjoy his tithes, it would explain why he had the kind of wife presented there. A man who loved his wife would have complied with these words and would have brought her along too.

But in his lack of care for her, it demonstrates that he didn't care about the precept of the law, he didn't care about her, and he didn't care about who he had married in the first place because he didn't bother to determine her character – that she would be the kind of woman who would do exactly what she was doing while he was neglecting her.

Rather than such an attitude, the one bringing his tithes before the Lord was to not only rejoice, but he was to do it with all who were under his authority – allowing them to also be blessed in the Lord while they were blessing the Lord.

*Give that tithe and the Lord will bless you  
Give that tithe and He will open up the windows of heaven  
Send me your money and this He will do  
I promise you abundance... times seven*

*Don't you realize that a tithe you must give?  
That's what the word says, trust me on this  
If you want abundantly to live  
You will send it in, and not a percent shall you miss*

*How can you receive God's grace if you don't give?  
You must not understand what grace means at all  
My goodness! Is it by grace that you think you live?  
If that's what you think, you're headed for a fall*

*Give until it hurts and then give a little more  
This is what you must do, even if you are poor*

## **II. That the Lord Your God May Bless You (verses 27-29)**

In one of the sermons from Deuteronomy 12, I cited the scholar Keil and talked about the supposed “second tithe” of Israel. We will go over that again now that we are in Chapter 14, repeating a significant portion of what I said there. The scholar Keil says –

“In the laws contained in the earlier books, nothing is said about the appropriation of any portion of the tithes to sacrificial meals. Yet in Deuteronomy this is simply assumed as a customary thing, and not introduced as a new commandment, when the law is laid down..., that they were not to eat the tithe of corn, new wine, and oil within their gates (in the towns of the land), any more than the first-born of oxen and sheep, but only at the place of the sanctuary chosen by the Lord; and that if the distance was too great for the whole to be transported thither, they were to sell the tithes and firstlings at home, and then purchase at the sanctuary whatever might be required for the sacrificial meals. From these instructions it is very apparent that sacrificial meals were associated with the delivery of the tithes and firstlings to the Lord, to which a tenth part of the corn, must, and oil was applied, as well as the flesh of the first-born of edible cattle.” Keil 12:7

The Bible does not agree with this. It says, quite clearly, that the people were to eat their tithes. Everything that he is referring to, along with countless other scholars, preachers, and teachers, is a complete twisting or manipulation of what the text clearly says.

After his words there, Keil then went on to speak of what he just inserted into Scripture as referring to the “second tithe,” of which the Law says nothing. And then, instead of citing Scripture to justify his “second tithe,” he punted, referring rather to an apocryphal book, Tobit, in order to justify a “second tithe.”

As we saw, and as we will again review, what is recorded in Tobit doesn’t match – even closely – with what is stated in the Law of Moses. As Tobit says –

<sup>6</sup>“But I alone used to go often to Jerusalem for the festivals, as was prescribed for all Israel by longstanding decree.\* Bringing with me the first fruits of crops, the firstlings of the flock, the tithes of livestock, and the first shearings of sheep, I used to hasten to Jerusalem <sup>7</sup> and present them to the priests, Aaron’s sons, at the altar. To the Levites ministering in Jerusalem I used to give the tithe of grain, wine, olive oil, pomegranates, figs, and other fruits. Six years in a row, I used to give a second tithe in money, which each year I would go to pay in Jerusalem. <sup>8</sup> The third-year tithe I gave to orphans, widows, and converts who had joined the Israelites. Every third year I would bring them this offering, and we ate it in keeping with the decree laid down in the Mosaic law concerning it, and according to the commands of Deborah, the mother of my father Tobiel; for my father had died and left me an orphan.” -Tobit 1:6-8

First, the very fact that Keil said that the practice of eating the tithes was “assumed as a customary thing,” demonstrates that what Moses says in Deuteronomy is referring not to a “second tithe,” but to the one and only tithe that was levied upon Israel.

This is what is known as “progressive revelation.” A precept is introduced, and then it is later explained and expanded upon. Moses now anticipates that expansion.

Secondly, Tobit’s practice of tithing a second tithe is clearly *his own voluntary act* because the law says nothing about a six-year period. He then refers to the third-year tithe, which will be evaluated in just a minute from our verses today.

In his comments concerning how he handles the third-year tithe, he clearly diverts from what the Law of Moses says, demonstrating that the book of Tobit is both not in accord with Scripture (it is not Canon), and it is not to be used as either doctrine or for instruction of what the law says.

This is also true with the rabbinical writings found in the Talmud. To defer to them to justify a second tithe is as appropriate as it is to defer to them to demonstrate that Jesus is not the

Messiah. It is very poor biblical scholarship. Scripture alone defines the tithes, and Scripture defines one tithe for Israel.

Thirdly, the eating of the tithes was stated in Deuteronomy 12:7 without any qualifiers at all, meaning that it was speaking of the one and only tithe that Israel made from year to year. The next words fully substantiate this...

**<sup>27</sup> You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you.**

If Israel had two tithes, Moses would not have said this. There are already provisions for the Levites recorded in Numbers 18, as we have already seen today. If a second tithe was speaking of what the people eat, then the first tithe would have already taken care of the Levites. Rather, Moses says this for an exacting and specific reason which is found in the next verse...

**<sup>28</sup> “At the end of every third year**

*miqseh shalosh shanim* – end three years. This does not mean “after three years,” but “the third of three years.” It is a rotating three-year period as is explained in Deuteronomy 26.

The tithe is one-tenth each year. Moses has just told Israel what to do with that one-tenth. The people were to eat it. However, they were also instructed to take some of that tithe and give it to the Levites. No amount is stated. In fact, it is intentionally left out.

The implicit reason for leaving it out was provided in verse 23. It was because they were to fear the Lord their God. They sat there eating the abundance given them by the Lord, and He told them that in this time of rejoicing, they were to remember the Levite.

It is as much for the sake of caring for the Levite as it is a word of warning for the Israelite – “These people tend to you in your spiritual needs; you are to tend to them in your abundance.” It is the exact same precept that Paul refers to in Galatians 6 –

*“Let him who is taught the word share in all good things with him who teaches.”  
Galatians 6:6*

Paul doesn’t give an amount, he simply says “in all good things.” The precept is true with Israel toward the Levites. The law has already provided for them, now Moses is directing Israel to go beyond the law, but without stating any particular amount. And why is he doing this? It is because something different happens every third year with the annual tithe...

<sup>28</sup> (con't) **you shall bring out the tithe of your produce of that year and store *it* up within your gates.**

It says *kal maesar* – “all tithe.” There is, again, no definite article. It is a portion of the tithe, being one-third of it. The tithe is ten percent per year. Of that, one-third of it – that of the third year – is to be handled differently. That part was defined in Numbers 18 using the *exact same words* as are used now, *kal maesar*, all tithe.

If “all tithe” meant what scholars claim, then the second tithe would belong to the Levites as well. Or what Moses is defining in this chapter would be a violation of the previous ordinance. Either way, by inserting a “second tithe” into Scripture a contradiction is the result.

Rather, this third-year tithe *is* the heave offering to the Lord that is then presented to the Levites. This is exactly why Moses just said in the previous verse to not forsake the Levite in the first two years of the tithe.

Israel was having one party after another as their crops, flocks, and herds were coming to seed. On the other hand, the Levites were toiling away as normal. The obvious thing to do is to invite them to participate in the first two years of blessing as well. Then, on the third year, the heave offering to the Levites was to be stored up in the gates. Moses then reminds them of why it was to be so...

**<sup>29</sup> And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who *are* within your gates, may come and eat and be satisfied,**

What is implied here is that the heave offering to the Lord, through the Levites, was to then be disbursed by the Levites not only among them, but among the stranger, the fatherless, and the widow. It is the very thing that would be expected of the ministry.

Just as the people were to tend to the ministers during the first two years, the ministers were to tend to the disadvantaged of the people with the abundance that they were provided during the third year.

How do we know this is correct? We simply go forward in Scripture to see more of the progressively revealed word of the Lord. First, to Deuteronomy 26 –

“When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, <sup>13</sup> then you shall say before the LORD your God: ‘I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your

commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them. <sup>14</sup>I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. <sup>15</sup>Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.” Deuteronomy 26:12-15

Moses calls all of the tithe, *ha'qodesh*, or “the holy.” This includes the third year, but it also speaks of the first two years as verses 13 and 14 clearly indicate and just as Leviticus 27 states, where it says the tithe of the land and of the herd and flock is “holy to the Lord.”

With that understood, the tithe is mentioned in this particular context one more time, in a negative sense, in Amos 4:4 (LSV) –

“Enter Beth-El, and transgress,” “At Gilgal multiply transgression,” “And bring in your sacrifices every morning,” “Your tithes every third year.”

Depending on your translation, it may say “third day” instead of “third year,” but the context is “every third year.” The Lord was rebuking the people for doing the things of the law as a pretense of holiness while multiplying transgressions at the same time.

They were bringing their tithes every third year according to the law, but just a few verses earlier it noted that they oppressed the poor and crushed the needy. But the point is made quite clear, the third year is the year of tithing in the sense of giving away the tithe. The other two years, the tithe was also holy, but it was to be a reminder to the people to fear Him. It is with that attitude in mind that Moses completes the thought for the day...

**\*29 (fin) that the LORD your God may bless you in all the work of your hand which you do.**

The implication is that in doing what they were instructed to do, they would have within them the fear of the Lord. In this state, they would be blessed in the work of their hands. This was the hope and the anticipation for the people of Israel. But like all things that involve law, it just doesn't work that way.

The same is true now. When a preacher stands in the pulpit and preaches adherence to the law, he will certainly have a number of people who will line up in order to cross every t and dot every i. They are doing their best to work their way to heaven, and the preacher is there to spur them along.



But most of the people will lose heart in what is presented and either tithe while multiplying transgressions like those mentioned in Amos, or they will not tithe and be under the assumption that they are in violation of the law.

This is the sad and futile state of those who have simply failed to understand the context of what is being given, and who have also failed to see the fulfilled typology in Jesus Christ. If we are in Christ, then we are to live as those who are in Christ.

And the place to get that instruction is not from the Law of Moses. Rather, it is to come from the body of instruction that tells us we are in Christ in the first place – the New Testament epistles. I would hope that you would be sound in your theology and reject anyone who tries to put you back under the yoke of bondage.

Instead, you are to understand your freedom in Christ while not using that freedom to fulfill the lust of the flesh. Live for Christ, live in Christ, and walk in the Spirit granted to you through the finished work of Jesus Christ – to the glory of God.

**Closing Verse:** *“So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. <sup>8</sup> And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.”*  
2 Corinthians 9:7, 8

Next Week: Deuteronomy 15:1-11 *Big relief for those who can't pay, you can bet...* (The Remission of Debt) (47<sup>th</sup> Deuteronomy Sermon)

The Lord has you exactly where He wants you. He has a good plan and purpose for you. But He also has expectations of you as He prepares you for entrance into His Land of Promise. So, follow Him and trust Him and He will do marvelous things for you and through you.

### **The Tithes of Israel**

“You shall truly tithe – these words carefully hear  
All the increase of your grain that the field  
produces year by year

And you shall eat before the LORD your God  
In the place where He chooses to make His name  
abide  
The tithe of your grain and your new wine and your  
oil  
Of the firstborn of your herds and your flocks  
----- your bounty on every side

That you may learn to fear the LORD your God  
always  
Yes, fear Him for length of days

But if the journey is too long for you  
So that you are not able to carry the tithe, such you  
cannot do  
Or if the place where the LORD your God chooses  
to put His name  
-----is too far from you  
When the LORD your God has blessed you

Then you shall exchange it for money  
Take the money in your hand

And go to the place which the LORD your God  
chooses  
That fair and pleasant land

And you shall spend that money for whatever your  
heart desires:

For oxen or sheep, for wine or similar drink

For whatever your heart desires

You shall eat there before the LORD your God and  
in your mind

-----thus, shall you think...

And you shall rejoice, you and your household  
You shall rejoice, just as you have now been told

You shall not forsake the Levite who is within your  
gates

-----such you shall not do

For he has no part nor inheritance with you

“At the end of every third year

You shall bring out, as this law states

The tithe of your produce of that year

And store it up within your gates

And the Levite, because he has no portion nor  
inheritance with you

And the stranger and the fatherless and the widow  
too

Who are within your gates, may come and eat and  
be satisfied

That the LORD your God may bless you in all the  
work of your

-----hand which you do

Lord God, turn our hearts to be obedient to Your  
word

Give us wisdom to be ever faithful to You

May we carefully heed each thing we have heard

Yes, Lord God may our hearts be faithful and true

And we shall be content and satisfied in You alone

We will follow You as we sing our songs of praise

Hallelujah to You; to us Your path You have shown

Hallelujah we shall sing to You for all of our days

Hallelujah and Amen...