

THE LEVITICAL TITHE

Request: Would you please do a biblical history of tithing and explain why the NT believer is not under the law of Levitical Tithing?

The Hebrew word for tithe is maaser and the Greek word is dekatos (tenth). The Levitical tithe is mentioned only in the NT Gospels and in chapter seven of the Book of Hebrew (Melchizedek).

According to Levitical law, the tithe was an **inheritance tax** while occupying the Promised Land (Lev.27:30-34; Deut.12:4-9; 14:27-29).

“These are the decrees and laws you must be careful to follow in the land that the Lord, the God of your fathers, has given you to possess – *as long as you live in the land.*” (Deut.12:1)

“But you will cross the Jordan and *settle in the land the Lord your God is giving you as an inheritance*, and He will give you rest from all your enemies around you so that you will live safely.” (Deut.12:10)

“And do not neglect the Levites living in your towns, for *they have no allotment or inheritance* of their own.” (Deut.14: 27; 12:12, 19)

This lesson will study FOUR aspects of Levitical Tithing.
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1. There are six different categories in biblical history of tithing. The first three are found in the Book of Genesis before the Levitical tithe.

- Abraham paid tithe to Melchizedek (Gen.14: 18-24; Heb.7: 2-9). It was 10% of the spoils of warfare victory. *It was an expression of thanksgiving, spontaneous, voluntary, and not required of others.*
- Jacob volunteered to pay 10% after the theophany dream at Luz (Jacob’s ladder incident) (Gen.28: 16-22; Luke 18:12/ 10% of all I get). *Same for Jacob.*
- Joseph established double tithe taxation (20%) law in Egypt (Gen.47: 20-27).
- The fourth category was Levitical tithe. Moses established a theocracy tithe law for the priest-nation of Israel (Lev.27: 26-34). It was an inheritance tithe in the Promised Land and was holy to the Lord (27:30-34). *It is the subject of this study.*
- The fifth category was the King’s tithe (1 Sam.8: 6-22). Samuel established the law of the king’s tithe as a result of the Israel’s rejection of God as king and the request for a human king (8:7-9). Note the six things that would be required of the Israelites regarding the support of a human king (8:10-18). Note the part about tithing (8:15-17). “The king’s portion would be over and above the tenth Israel was to devote to the Lord (Lev.27:30-32; Num.18:26; Deut.14:22,28; 26:12). In fact, the demands of the king would parallel all that Israel was to consecrate to the Lord as her great King (persons, lands, crops, livestock – even the whole population, v.17).” (NIV, 1 Sam.8:15)
- The sixth category was the Pharisaical tithe. It distorted the Levitical tithe (Luke 11:42). The Pharisees added a burdensome law to the tithe in the Talmud (Matt.23: 23). Jesus warned about it - “Woe to you, teachers of the law and Pharisees, **you hypocrites!** You give a tenth of your spices – mint, dill and cummin. *But you have neglected the more important matters of the law - justice, mercy, and faithfulness.*”

2. According to Josephus (Ant.IV.4, #3 and Ant.IX, 8, #3), Levitical tithe was in three forms (Septuagint, Apocrypha, and Tobit 1:7-8).

Levitical tithe was an inheritance tax of 10% of all grains and fruits and cattle of the Promised Land (Lev.27: 30-34; Deut.14: 22; 2 Chron.31: 4-6).

Some view this to mean that there was one tithe used three ways. Others view this to mean three separate tithes. While other view two tithes used three ways. *What all agree is that the Levitical tithe was in three forms.* A tithe was given to the priest who gave a tithe of it to the high priest and the rest went to the place of worship and a third year tithe to the poor of Israel.

The Levitical tithe was brought and stored in the treasury of the place of worship (Deut.12: 5-19; 14:22-26; 2 Chron.31: 11-12 (part of King Hezekiah's reformation); Neh.13: 10-14; Mal.3: 10; 1 Cor.6: 19-20).

"Tithe - a tenth (see Num.18: 21-29; Deut.12: 6-18; 14:22-29; 26:12). From these passages it appears that Israel actually had three tithes: (1). The general tithe (here), paid to the Levites (Num.18:21), who in turn had to give a tenth of that to the priests (Num.18:26); (2). The tithe associated with the sacred meal involved offerer and Levite (Deut.14:22-27); (3). The tithe paid every three years to the poor (Deut.14:28-29)." (NIV, Lev.27:30)

- *One tithe* was given to Levitical priesthood because they were not given an inheritance in the Promise land (Num.18: 20-24; Deut.12: 19; 14:27). They were required to give a tenth to the high priest for the same reason (Num.18:26-32).
- *Second tithe* was given to the temple and holiday meals (Deut.12: 5-19; 14:22-27).
- *Third tithe* was given to the poor of the land every third year (Deut.14: 28-29; 26:12-15). It was to be deposited in their town rather than temple (14:28). A special prayer was offered with it (26:13-15).

"See Num.18: 21-29. Taken together, the two passages suggest the following: (1) Annually, a tenth of all Israelite produce was to be taken to the city of the central sanctuary for distribution to the Levites. (2) At that time, at an initial festival, all Israelites ate part of the tithe. (3) The rest, which would be by far the major part of it, belonged to the Levites. (4) *Every third year the tithe was gathered in the towns and stored for distribution to the Levites and the less fortunate: aliens, fatherless and widows* (see 26:12). (5) The Levites were to present to the Lord a tenth of their tithe (see note on Lev.27: 30." (NIV, Deut.14: 22-29).

3. There were two important clauses in the Levitical tithe law: redemption conversion and evasion.

The **conversion clause of 1/5** (20%) effected only the grain and fruit tithe (Lev.27: 30-31; Deut.14: 24-26; Num.18: 27). *"If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it."* (Lev.27:31)

The **evasion clause of 1/5** (20%) effected only the herd and flock tithe (Lev.27: 32-33).

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

[Blemish and spot were not issues in the animal tithe only in the sacrifice offering (1 Pet.1: 19).]

4. During a spiritual decline, the priest-nation of Israel used the tithe as an escape-goat out of the problems of evil living and divine discipline (Mal.1: 7-9; 3:8-10; 2 Chron.31: 5,12, 19) King Hezekiah; and 2 Chron.35: 2-4) King Josiah spiritual reformations.

- "By offering defiled sacrifices they defile the Lord himself." (NIV, Mal.1:7)
- "You are under a curse – the whole nation of you – because you are robbing me." (Mal.3: 9) tithes and offerings.