

THE BOOK OF LEVITICUS
"Concerning the Tithe"
Leviticus 27:30-34

Introduction

1. Who would have thought of closing a book on this note? God did! He leaves Israel, after presenting the manner of worshipping Him, with the responsibility of the "tithe."

2. God has already spoken about the vows (vv. 1-29) and they relate to matters of personal desire and volition. This, however, is something required by God. It is for Israel and not to be required of the church (cf. v. 34 with Rom. 6:14). So be it now and forever!

3. Hence, for Israel, what did the tithe include? How does this compare with the present rule of life for the believer? Study the subject in three ways:-

1. HISTORICALLY

It is evident that a number of nations involved themselves in giving to their religious deities. So it is indicated concerning the Lydians, Phoenicians, and the Cathaginians. Israel was familiar with this practice.

2. BIBLICALLY

a. Pre-Sinai Prior to the giving of the law thru Moses at the mount, the tithe played a part in the life of the nation (cf. Gen. 14:20; 28:22). It is interesting that the number 10 has to do with riches and therefore the tithe is related to a person's "plenty" or "riches." It was thus with the "fathers" mentioned here.

b. Sinai Here the tithe was incorporated into the legal scheme of Moses. Careful reading of the legislation provided in the Pentateuch has confused some. A segment believes that there is but one tithe. This may be true. However, some expressions seem to indicate that there may have been more. The Jews resolved the problem by setting forth three tithes. (Lev. 27:30-33; Num. 18:21-32; Deut. 12:5,6,11,18; 14:22-29). The three tithes suggested are: 1) First tithe--given to the Levites who in turn tithed to the priests. 2) Second tithe--the remaining 9/10ths was again tithed and consumed in Jerusalem. One living

at a distance from Jerusalem could turn his tithe into money and purchase food, drink, or ointment and give it. He had to add 1/5th to his tithe. 3) Third tithe--this was to be given to the poor and was so called--the Poor Tithe. This was given in the third year and this was called the "year of the tithe." (Deut. 26:12-15). This may not have been a separate tithe and only the second one given to the Levites and the poor. Talmudic tithing led to tithing the leaves and stalks (Matt. 23:23).

c. Post-Sinai Times of spiritual declension set in. Under Hezekiah, a call was sent out for the tithe (2 Chron. 31:4-12). So much came in that storehouses were made available (v. 11). Storehouses were used in the time of Nehemiah also (13:10-14). Malachi also called for tithes (3:7-12). In any case, the tithe is most amazing in the light of the taxes and other monetary responsibilities of the nation. That they should give "offerings" and "vows" staggers any sensible person! Anyone who knows what this is all about has no problem with the horror of the law (cf. Heb. 12:18-21)

3. DISPENSATIONALLY

The Mosaic Sinaitic arrangement had a purpose to serve and when this was served, it was no longer God's rule (Gal. 3:24, 25). This is why John's word is so important (1:17). No N.T. Christian is involved with the law (Rom. 6:14). To some this is fearful, but to those who understand God's grace, it is glorious. How does one give under grace? Certain guidelines are provided (1 Cor. 16:1,2). God outlines that now giving should be:

- a. Systematic. "first day of the week."
- b. Personal. "every one."
- c. Habitual. "lay by him in store."
- d. Proportionate. "as God has prospered."
- e. Regular. "no gatherings."
- f. Spiritual. "your liberality."

Conclusion The O. T. had its appeal (1 Chron. 29:10-19). They heeded it and gave! We have ours (2 Cor. 8:3, 9). God give us the heart to respond! If all did, there would be more and abundance! Amen.