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A Tenth of the Tithe
18: 25-32

A tenth of the tithe DIG: What is the tithe? Who is the subject to the mitzvah of tithing? Who was the first tithe given to? What was the purpose of the second tithe? The third? In turn, what were the Levites to give back to ADONAI and why? What is the principle taught here?

REFLECT: Is it right for our spiritual leaders to receive income from the work of teaching and leading congregations? On what basis? How much should we be giving to charity and to religious institutions like our congregations and ministries that handle the Word?

**So, the Israelites gave their tithes to the Levites,
and the Levites, in turn, gave their tithe to the priesthood.**



The tribe of **Levi** was not allotted a portion of the land of **Isra'el**. **They** were **the servants** of **the Tabernacle** and **the priesthood**; **they** were **God's** property. **They** were given cities to live in among **the tribes**, but **they** didn't have any agricultural lands by which to earn a living. In the Dispensation of Torah (see the commentary on **Exodus, to see link click Da – The Dispensation of Torah**), to be landless meant to be without a means of income. **The priests** were supported by **the** terumah **portions**, **gifts**, and **offerings** of **the Israelites** (see **Cy – The Portion for the Priests**). **The Levites**, however, did not have a share in those

gifts and **offerings**. Instead, **they** depended entirely upon an annual **tithe** of agricultural produce. That **tithe** was to be regarded as **the Levite's inheritance (18:24)**.[369]

A. Instruction (18:25): ADONAI now **spoke to Moshe.** But not to **Aaron**, as **He** had done three times previously, in order to avoid any conflict of interest because it would have seemed rather self-serving if this came from **Aaron himself**.[370] In turn, **Moses** instructed **the Levites** about the process of collection of **the tithes** from **the Israelites** and **their** duty of **tithing the best** of that to **Aaron**. **When you take from the people of Isra'el the tithe** (Hebrew: **tenth**) **of the produce which I have given you from them as your inheritance, you are to set aside from it an offering for ADONAI, a tenth of the tithe (18:25).**

> **B. The best part of the grain and wine (18:27): The offerings** of **the Levites** were not **themselves** fresh. **Their grain** was not new; neither was **their wine**. But since **they themselves** were not doing **the harvesting** of **their** own lands to bring **their firstfruits** to **ADONAI**, the produce of others would be regarded as **their** own. For those who could not **harvest** for **themselves**, **God** reckoned **their gifts** as though **they** were just **harvested**. **The LORD will consider this offering to be the best of your harvest offering, as though it were the first grain from your own threshing floor or wine from your own winepress (18:27 NLB).**
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> > **C. A tenth of the tithe (18:26 and 28): When you receive from the people of Isra'el the tithes I have assigned as your allotment, give a tenth** (Hebrew: *maasrah,* or *a tithe*) **of the tithes you receive – a tenth of the tithe – to the LORD as a sacred offering.** The text is careful to make the distinction that **the Levite tithe** was first given to **YHVH**, and then **to Aaron**.[371] **In this way you will set aside this offering for ADONAI from all your tithes** (*tenths*) **that you receive from the people of Isra'el, and from these tithes you are to present it to Aaron the high priest the offering set aside for ADONAI (18:26** and **28).** So, **the Israelites** gave **their tithes** to **the Levites**, and **the Levites**, in turn, gave **their tithe** to **the priesthood**. **The** number of **priests** was much smaller than the number of **Levites**, so it made sense to proportion it in that way. The principle is that those who received **tithes** are to also offer **tithes**. Just because **the Levites** were in the ministry, it didn't mean that **they** didn't pay **tithes**.

B. The best part of the grain and wine (29-31): **YHVH** is never pleased to receive left-overs, **He** demands **the best** of what one has. **From everything given to you, you are to set aside all that is due Ha'Shem, the best part of it** (literally *it's fat*)**, its holy portion.**[372] **Therefore you are to tell them, "When you set aside from it its best part, the fat, it will be accounted to the Levites as if it were grain from the threshing-floor and grape juice from the wine vat. You may eat it anywhere, you and your households; because it is your payment in return for your priestly service in the Tabernacle. The Levites** were a select **tribe**, set apart by **ADONAI** for special service, and hence were the initial recipients of that which was **the best of the land**. **The sons of Aaron**, **the priests**, were the select clan from among the select **tribe of Levi** and hence would be given **the offering** of only the very **best** of that which **God** had so blessed **His people**.[373]

A. Conclusion (18:32): The conclusion is a reminder of the seriousness of the service given to **the Levites** and **the priests**. **Moreover, because you will have set aside its best parts, you will not be committing any sin because of it.** A loss of quality control could lead to the loss of life by one of **God's** faithful servants. When **the Levites** took **the people's tithes** and, in turn, offered **their** own **tithe to the LORD** through **the priesthood**, **they** would be using **the people's gifts** as **God** intended. and would thus be free from blame **(18:32).**[374]

Tithing one's income: But that is not the standard for us today in the Dispensation of Grace (see **The Life of Christ Do – When You Give to the Needy, Do Not Do It to be Honored by Others: To guide us, the Bible teaches seven principles of scriptural giving**). It is often pointed out that there is a contradiction around the practice of tithing that is very popular in Church teaching. Since churches have to pay their bills, tithing is often couched in the language of the Torah, meaning believers should **tithe ten percent** of their income. But there is a certain irony in this. The **pastors** who would demand a Torah-imposed **tithe** of **ten percent** are some of the very **teachers** that declare to **their** congregations that they are free from the law of the Torah!

Is it right for our spiritual leaders to receive an income from the ministry of teaching and leading a congregation? Absolutely. This principle is illustrated by **the priests** and **Levites** who drew **their** income from **tithes** and **offerings**. **Paul** argues for a **teacher's** right to be paid: **Have you ever heard of a soldier paying his own**

expenses? or of a farmer planting a vineyard without eating its grapes? Who shepherds a flock without drinking some of the milk (First Corinthians 9:7)? The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, "You shall not muzzle the ox while he is threshing" (First Timothy 5:17-18 quoting **Deuteronomy 25:4** and **Mt 10:10).**

But at the same time **Paul himself** would not take pay directly from the people **he** was **teaching**. **He** emulated **Moses** who was able to refute **Korah's** rebellion by saying: **I have not taken a single donkey from them, nor have I done harm to any of them (Numbers 16:15).** This is a worthy example to follow. Nevertheless, it is not only permissible, it is appropriate that our **teachers** should be compensated for **their** efforts the same as we compensate any other tradesman who performs a service for us. It is a right thing to support those who are doing the work of **the Lord**.

Tithing consistently and giving to charity on a regular, continual basis helps us guard against greed. It prevents us from falling into the sin of **the love of money (First Timothy 6:10a)**. **The Talmud speculates that the source of Korah's pride was his great wealth. "The keys of Korah's treasure-house were a load for three hundred white mules" (b*. Pesachim* 119a)!** The book of **Jude** warns against men who allow **the love of money** to turn them from the way of truth: **For they have rushed [headlong] for profit into Balaam's error** (see the commentary on **Jude Aq – They Have Taken the Way of Cain, Rushed into Balaam's Error, and have been Destroyed by Korah's Rebellion**).[375]

Haftarah Korach: First Samuel 11:14 – 12:22

(see the commentary on **Deuteronomy Af – Parashah**)

Samuel appointed **Sha'ul** to be **Isra'el's** first king. The request of the people, seen as an act of hostility against **God's** authority, is granted anyway **(First Samuel 12:1)**. The coronation of **Sha'ul (First Samuel 11:14-15)**, and **Samuel's** defense of **himself (First Samuel 12:2-5)**, is followed by a defense of **God (First Samuel 12:6-11)**, the offense of the people for desiring a king for ungodly reasons **(First Samuel 12:12-18)**, and finally with the people admitting their lack of faithfulness **(First Samuel 12:19-22)**. Irony abounds! **Samuel**, Korah's descendent **(Exodus 6:24; First Samuel 1:19-20)**, sides with **God's** interests by insisting on kings who serve Torah, safeguard national righteousness, and reflect **God's** glory. The

Haftarah ends with **sending thunder and rain, and all the people being very much afraid of ADONAI (First Samuel 12:18)**. **Samuel** intercedes for **the people**, assuring **them** that **God** will not abandon **them (First Samuel 12:22)**.

B’rit Chadashah Korah: Acts 5:11

Ananias and **Sapphira** hold back some proceeds from the house that **they** claimed to donate to **God**. **Their** deceit incurs swift retribution. Shocked, **Peter** asks Ananias**, “Why has the Adversary so filled your heart that you lie to the Ruach Ha’Kodesh and keep back some of the money you received from the land” (Acts 5:3). On hearing these words, Ananias fell down dead; and everyone who heard about it was terrified (Acts 5:5).** Three hours later, **his wife** enters the scene. **She**, too, lies in an attempt to cover up the deception. **Peter** condemns **her** and **she falls over dead at his feet**. The church, and even those on the fringes were shocked, as **Sapphira** was hastily buried beside **her husband (Acts 5:10-11)**. Swift and unforgiving justice from **God** was necessary at the beginning of the Dispensation of Grace (see **Hebrews Bp – The Dispensation of Grace**).[376]

*Dear Heavenly **Father**, Praise **You** for being such a wonderful and loving Heavenly **Father**! How amazing that **You** paid the huge price to ransom me by **Messiah’s** death and resurrection **(Matthew 20:28, Mark 10:45, Hebrews 9:15)! Your** gift of **Messiah’s** righteousness for all who love and follow **Him** is fantastic **(Second Corinthians 5:21)**! **Your** fantastic love is a covenant love, and is not just a “freebie” given to all who want it. Living out a relationship of love is what **Your** covenant is about. **Yeshua answered and said to him: If anyone loves Me, he will keep My word. My Father will love him, and We will come to him and make Our dwelling with him (John 14:23).** We don’t buy our salvation, but one way to show our love back to **You** is by joyfully giving **You** the tithe from our earnings. Giving financially is a joyful expression of letting **You** know that I do not take **Your** love for granted, but am very thankful for all **You** have done for me.*

*In this day when love of self and self-pleasing is so important, sometimes the thought gets forgotten that a covenant is a two-way relationship. **You** guide and watch over me with utmost care. In turn, I trust and follow **Your Spirit and Your Word**. Giving **a tithe** to **You** is one small way for me to show my love and appreciation to **You**. It is not a “have-to,” but a “want-to” from a loving heart. Thank **You** for the joy of letting me show my love for **You** by the giving of my **tithe**.*

Let each one give as he has decided in his heart, not grudgingly or under compulsion – for God loves a cheerful giver (Second Corinthians 9:7). *In* ***Messiah Yeshua's*** *holy* ***Name*** *and power of* ***His*** *resurrection. Amen*