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The Year of the Tithe
26: 12-15

The year of the Tithe DIG: How are these verses related to worship? How alike or dissimilar is this confession to the one made two years earlier? Why are these actions so important (see 10:18-19)? What was the temptation? The blessing? What attitudes do these practices foster toward God? Other? Income? Does your obedient giving produce rejoicing in your household and beyond?

REFLECT: How do you decide how much to give, to whom and why? From this passage, what are God's priorities? What confession would you like to make to accompany your giving? What do you like about your present giving patterns? What would you like to change about your giving pattern to more closely "walk in His ways" (26:17)? What first step can you take this week? Why do you suppose sharing what we have with those in need is a great way to learn contentment? How are you doing with loving those in your community who are in need?

Every three years a tithe was taken up for those who, for various reasons, had little ability to provide for their own material needs.

Deuteronomy 19:1 to **26:15** (**to see link click DI – The Social and Family Mitzvot**) deals with individual mitzvot, and to today's readers they might appear irrelevant at first, but the very principles behind these commandments were the ones that have brought dignity to mankind. We need to examine these mitzvot in depth to discover the spirit in which they were given, so that we can still live in obedience to **God's Word** today. For example, in **Numbers 18, the Israelites** were to bring **their tithes** to the Tabernacle because **the priests** and **Levites** had **no inheritance**. But today we have no Temple and no priesthood; however, we bring our tithes to our place of worship. That is the spirit of the mitzvah.

Two years after bringing **the firstfruits** of the harvest after settling in **the Land** (see **Ex – When You Come into the Land**), **the Israelites** were to bring an extra

tithe. The previous ceremony occurred only once, but this ceremony was repeated every third year. The seventh year would be the Year of Release (see **Cy – The Year of Release**), and then the cycle started again. This confession was tantamount to a summary renewal of the covenant that **Isra'el** made at Sinai, **their** promise to obey **God** and **His** promise to **bless their** obedience.[564]

The tithe: When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the foreigner, the fatherless and the widow, so that they may eat in your towns and be satisfied (26:12 NIV). Rather than **the tithe's** being sent to the central sanctuary, **it** was to be given to **the needy people** in the region where **they** lived, **within their gates (14:28b). The Levites,** unlike the other tribes, lacked a **land** allotment. Consequently, **their** ability to generate food for themselves was limited (see **Cx – Do Not Neglect the Levite**). **Foreigners**, or resident aliens, **orphans**, and **widows** were socially powerless **people** who often faced severe economic hardship and for whom **the people of God** were to show abundant compassion. The mention of **the tithe** being **a tenth** begs for a response for the B'rit Chadashah believer. We are to give freely out of what **the LORD** has given freely. The cycle applies not only to material giving but also to every form of giving that is done sincerely to honor **YHVH** and to meet a need (see the commentary on **The Life of Christ Do – When You Give to the Needy, Do Not Do It to be Honored by Others: seven principles of scriptural giving**).

The confession: As with the offering of **the firstfruits**, the setting aside of **the tithe** was to be accompanied by a confession from **the worshipper** who first testified to **his** own obedience, and then asked **YHVH** to continue to **bless him**.[565] **Then the worshipper** was **to say to ADONAI his God: "I have removed from my house the sacred portion** belonging to **You, and have given it to the Levite, the foreigner, the fatherless and the widow, according to all you commanded. I have not turned aside from your commands nor have I forgotten any of them. I have not eaten any of the sacred portions while I**

was in mourning, nor have I removed any of it while I was unclean, nor have I offered any of it to the dead, like the Canaanites do for Ba'al**. I have obeyed ADONAI my God; I have done everything you commanded me (26:13-14 NIV).** This shows once again the essential thrust of **Deuteronomy** – that love for neighbors is the practical proof of any claimed love for **God**. It also shows how actually doing something out of love for the poor and the needy is the practical proof of genuine, **God**-honoring love for the neighbor. The Torah itself thus agrees with the way the prophets would later pinpoint and prioritize care for the poor and the needy as somehow definitive of **Isra'el's** response to **YHVH** as a whole. They argue passionately that callous neglect of the weak in society utterly invalidates all the claims of their enthusiastic religious observance. Sacred rites are no atonement for social wrongs.[567]

The prayer: **The worshiper** ended **his** confession with a prayer, which emphasized **Isra'el's** dependence on **ADONAI** and **His** grace: **Look down from heaven, your holy dwelling place, and bless your people Isra'el and the land you have given us as you promised on oath to our ancestors, a Land flowing with milk and honey" (26:15 NIV). God's blessings** upon **Isra'el** were not something that **she** *deserved* in the light of **her** obedience; **ADONAI** had simply determined to **bless her**. **The worshiper** was asking **YHVH** to continue blessing **him**. Those **blessings**, being **the** Promised **Land** and enjoying the abundance of agriculture and livestock, were the fulfillment of the oath **the LORD** had made to **Abraham, Isaac and Jacob.** When we pray to **God** that **He** fulfill a divine promise, we can rest assured that **God** is able and willing to answer that prayer.

*Dear Heavenly **Father, You** are such a joy to have as a **Father**! It is a pleasure to give back to **You**! Praise **You** for being so perfect! **You** are a mighty warrior, **the King of kings and Lord of lords (Revelation 19:16)**. **You** also are kind and **merciful**. A tender warrior. It is **Your** love and mercy that makes us alive with **Messiah Yeshua**. **But God was rich in mercy, because of His great love with which He loved us. Even when we were dead in our trespasses, He made us alive together with Messiah. By grace you have been saved (Ephesians 2:4-5)!***

*It is **Your** great grace that saves us. **For by grace you have been saved through faith. And this is not from yourselves – it is the gift of God. It is not based on deeds, so that no one may boast (Ephesians 2:8-9). Your** kindness and **mercy** forgives the sins of those who fear **You**. **For as high as the***

heavens are above the earth, so great is His mercy for those who fear Him. As far as the east is from the west, so far has He removed our transgressions from us (Psalms 103:11-12)*.*

God, You *excel in giving****. For you know the grace of our Lord Yeshua the Messiah – that even though He was rich, yet for your sakes He became poor, so that through His poverty you might become rich (Second Corinthians 8:9). You*** *left heaven's glory to take on the form of man* ***(Philippians 2:6-11)*** *and by* ***Your*** *death and resurrection you offered* ***Your*** *righteousness* ***(Second Corinthians 5:21)*** *to all who choose to love and to follow* ***You*** *as their* ***Lord*** *and* ***Savior****. **But whoever did receive Him, those trusting in His name, to these He gave the right to become children of God (John 1:12).***

Your *children desire to give back to* ***You*** *a big gift from our heart of love for* ***You****. Praise* ***You*** *that* ***You*** *look not just at the gift size, but* ***You*** *also look at the heart of the giver and how much they have.* ***For if the eagerness is present, the gift is acceptable according to what a person has, not according to what he doesn't have (Second Corinthians 8:12). You*** *are wonderful and are worthy of a gift bigger than the whole universe! I look forward to worshiping* ***You*** *and praising* ***Your*** *holy name forever! In* ***Yeshua's*** *holy name and power of* ***His*** *resurrection. Amen*