

## The Purpose for tithe in the Old Testament

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### Abstract

In Numbers 18:21-28 the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests. In Deuteronomy 14:22-29 it is spent partly at sacred feasts, where the offerer and his family participate, and partly in the relief of the Levites, foreigners, orphans and widows. Reading the two laws together has raised a number of issues. How can tithe be appropriated by the Levitical tribe and the same time provide relief for the poor of the land? This paper argues that Deuteronomic provision for tithing is an extension of the priestly tithe found in Numbers 18. The Deuteronomic writer probably knew about the laws in Leviticus and Numbers, and supplemented the information that was lacking in them, especially in the light of the centralization of the cult. The context defined the function.

Key Concepts: Tithe, contextualization, Theological-ethical interpretation

### Introduction

In Numbers 18:21-28 the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests. In Deuteronomy 14:22-29 it is spent partly at sacred feasts, where the offerer and his family participate, and partly in the relief of the Levites, foreigners, orphans and widows. Reading the two laws together has raised a number of issues. How can tithe be appropriated by the Levitical tribe and the same time provide relief for the poor of the land?

Averbeck (1997:1046) did not see any problem with the two accounts. He regarded D's provision as an extension of P's principle. He disagreed with Weinfeld, who argued that the tithe law in Deuteronomy reflects secularization of the original tithe system of Numbers 18 because the Israelite ate of the tithe in D. Citing the work of Anderson as a defence, Averbeck concluded that the consumption of the tithes by the offerer and its distribution to the poor does not make it secular; that Deuteronomy 26:13 refers to the third year tithe as "the sacred portion"- a representation of the other years (Averbeck 1997:1047).

Jagersma took the argument further to include kings as the recipients of tithe. According to him the sanctuary of Bethel and that of Jerusalem mentioned in Amos 4:4 and Deuteronomy respectively were state sanctuaries. That, 'this surely means that the king did not stand completely aloof in relation to the payment and

collection tithes for the benefit of the temple” (Jagersma 1981:124). He concluded his argument with following statement:

At all times the influence and interference of the king or the state in the imposition and collection of tithes can be observed: in the oldest priesthood because the tithes were mostly taken to the royal sanctuaries, in the post-exilic period because the Persian government prescribed the rules regarding the tithes in favour of the contemporary priesthood. (Jagersma 1981:128)

Wellhausen and Kaufmann appear to be in agreement that tithes were both an endowment for the temple and its personnel and a provision for the poor. But their disagreement hinges on the uncertainty of the codes which preceded the other. Wellhausen posited that D’s sacred gifts were not given to the priests, but were eaten by the owners; that this was an ancient popular custom; and that “the idea of P to transform the sacral meal into an outright gift to the clergy is a product of the postexilic hierarchy” (Kaufmann 1960:87). But Kaufmann’s idea is that what happened in the postexilic era was a redaction of the provisions of P with D; by the postexilic era, the tithe laws of Numbers became obsolete (Kaufmann 1960:192).

The divergent submissions by different scholars on the subject raise a vital question: How compatible are the different codes that provided for tithing in the Old Testament?

### **The Compatibility of the Different Codes that Provided for Tithing**

D’s provisions for tithes are found in Deuteronomy 12, 14 and 26, while P’s laws are contained in Leviticus 27 and Numbers 18. What distinguishes D from P is the fact that the tithe is eaten by the giver and his family at the central sanctuary (Deut 12:17), with a concession for those who were living in distant places to convert it to money, using it to purchase anything they desired to consume at the central sanctuary (14:24-26). Furthermore every three years of the sabbatical cycle, the tithes were kept in the cities for the Levites, foreigners, widows and orphans. The tithe of P like that of D is associated with the Levites, but there was no mention of foreigners, widows and orphans. In an attempt to explain the differences, there is no consensus among scholars.

For S. R. Driver (1895:169), the law in Deuteronomy is in “serious and indeed irreconcilable conflict” with that of P. His main area of worry is the issue of redeeming the tithe and adding one-fifth in P, as against the commuting of tithe proceeds to money in D. He believes that the two accounts represent different stages or development in history and not one tithe practice. In the same vein, Wellhausen argued that by the time of P, tithes became a little more than a tax due to the clergy, and a burden to the people, and were stripped of the excitement that characterized early Israelite religion in D (1994:156). For Wellhausen, it was P that changed the old custom of tithing which was a sacrifice of joy.

To the contrary, Weinfeld said that it was D instead, that made the whole tithe into something different from what it had previously been. He contended that

the original purpose was the maintenance of the temple and its personnel (Weinfeld 1971:1160). Jewish traditional idea of a second tithe affirms Weinfeld's position that the tithes of Numbers and Deuteronomy are entirely incompatible with each other (McConville 1984: 71).

Some scholars' opinion is that the titling codes are compatible. Among them are Averbeck and McConville. According to Averbeck, "... the tithe passages in Pentateuch are not contradictory but complementary. In general, Numbers 18 (i.e. P) views the matter from the point of view of the Levites and Priests (their due from the people), but Deuteronomy 14 views it from the perspective of the nation as a whole, the common people, i.e., their responsibility to the Levites" (Averbeck 1997:1041). The tax character associated with P by Wellhausen, according to McConville, is discernible in Deuteronomy. "The author of Deuteronomy's law has in all likelihood, simply assumed tacitly that what was not consumed in the festival meal would go to the clergy" (McConville 1984: 74). So he affirms that the feast involvement of the offerer does not necessarily contradict its character as a temple tax.

The author of D's law probably knew that of P; but it is not necessary to think that he made a radical break with the existing law. Instead of contradicting each other, I think D was complementing P, filling up the gap where required. But one would ask, "How many tithe laws are found in the Old Testament in the light of our discussion?"

### **The Number of Tithe Laws in the Old Testament**

Another issue biblical scholars must grapple with is to ascertain the number of tithe laws in the Old Testament. Two or three different tithes have been identified by different scholars and traditions. They are: (1) A first tithe consisted of the tithes to the Levites (Num 18; Deut 14:27); one-tenth of this went to the priests. (2) A second tithe was eaten by the payer and his household at the central sanctuary. Those at far distances commuted their proceeds to money for easier conveyance to the central sanctuary (Deut 14:22-26; Mish. *Maaser sheni ii.1*). (3) The third tithe was referred to as the tithe for the poor, which occurred on the third and sixth year of the Sabbatical year for the foreigners, the orphan and the widow (Deut 14:28-29; Josephus Antiquities 4, 240-243).

According to Kaufmann (1960:187-190), "it must be recognised that there are three distinct tithe laws, notwithstanding the efforts of tradition and modern criticism alike to reduce them to two...". The three tithe laws identified by Kaufmann were not the same as the ones identified above. He argued that Leviticus 27 presented a different type of tithe law from that of Numbers 18 and Deuteronomy 14, and that Leviticus 27 was the earliest and extant form of tithing which went exclusively to the temple or priesthood as a freewill or votive offering. The Levitical tithe law in Numbers 18 was the second, while the tithe Law in Deuteronomy was grouped as third.

Certain theologians are inclined to endorse the traditional Jewish interpretation in accepting two different kinds of tithes: one for the Levites and the

other one prescribed for the Festival meal. The charity tithe was regarded as part of two (Verhoef 1987:304). It was the traditional Jewish view that postulated several tithes as an attempt to resolve the differences between Deuteronomy and other codes. Weinfeld reported that the rabbis of post-Ezra time took it for granted that both D and P laws were of Mosaic origin and therefore equally binding, thereby instituting two different tithes: one to the Levite, “the first tithe – (*רְשִׁיּוֹן מֵעֶשֶׂר*)<sup>1</sup>; and the second to be brought to Jerusalem, called “the second tithe” (*שְׁנִי מֵעֶשֶׂר*)<sup>2</sup>; Weinfeld saw the proposal as theoretically sound, but practically difficult (Weinfeld 1971:1161).

But McConville (1984:74) on the other hand argued for a single tithe law in the Old Testament, presuming that Nehemiah drew from both D and P laws with the following remark:

The foregoing indicates that there was in ancient Israel a single, basic tithe-institution, which is reflected in different ways in the laws of D and P, whose essential character was that of a sacral due paid to the temple and its personnel. There is some confirmation of this in late biblical literature, where only one tithe appears to be known. The best evidence for the application of the tithe laws in the period of the second temple is in the Book of Nehemiah.

It makes sense to see the tithe laws in the Old Testament as one, anything more than that could explain why the people saw it as an unbearable burden. Different interpretations of the different codes at different times and places must have created the impasse. The basic problem with tithing is not in the provisions of P or D (because it was successfully harmonised by Nehemiah at the post-exilic era - cf. McConville 1998:74 and Weinfeld 1971:1161), but in the religious *hallakhic* standpoint of the rabbis in the *mishnaic* tradition. The number of tithe laws in the Old Testament may still be controversial but the theological significance of the institution at different times and places remains the same.

The purpose for tithe in the Old Testament centres on provision for the sanctuary, its personnel and for other humanitarian reasons. Let us examine the functions of tithe as a priestly emolument and as a humanitarian gesture located in P and D respectively.

### **The Tithe as a Wage (*רְכָבַשׁ*) and Not a Donation (*מֵשְׁחָה*)**

To compensate for the fatal nature of guarding the holy place, and for not having a territorial inheritance in the Promised Land, the Levites were to receive every tithe in Israel of what was earned or produced in the land. Milgrom (1997:155) reported that the tithe was a compulsory, permanent grant to the Levites; its cultic provisions reflected a system of royal taxation. The tithe was considered as

a wage (**שְׁכָר**) and not as a donation (**מַנְשָׁה**) from the Israelites, in compensation or return (**תִּזְלֶף**) for the life threatening duties of the Levites at the Sanctuary (v.31). Apparently, the Israelites were paying for the services rendered to them or on their behalf by the Priests and Levites.

The formulation ‘every tithe’ (**כָּל־מַעֲשֵׂר**) is considered vague by some scholars (cf. Levine 1993:451; Ashley 1993:354). The contention is that it raises doubt whether it included both the tithe from agricultural produce and the increments of herds and flocks, as stipulated in Lev 27:30-33. The contention here is not necessary since Numbers 18 did not mention the goods subject to tithing as it is found in Leviticus or other codes that provided for tithing. Most likely, the author took it for granted that the audience understood what was being taught them about the wages for the priesthood and the Levites. The phrase, ‘every tithe’ may mean nothing more than every one that was offered, whatever its kind. Rather than an inheritance of land in the midst of the children of Israel in Canaan, the Levites’ inheritance is the tithe (21a, 24a).

Just as other Israelites were expected to set aside a contribution to the LORD from the abundance of their inheritance in the land of Canaan, so the Levites were to set aside such a contribution from their inheritance, which was the tithe. This contribution would be counted to them as the Levites’ equivalent to the Israelites’ contribution from their earned or produced inheritance. Numbers 18 speaks of the function of the Levites as complementary to that of the priests. Though the Levites were vital to Israel’s survival since they were to act as those who would save the people from extermination, they were still not to be confused with the priests. Since the LORD had granted the people’s tithe to the Levites, the Levites’ tithe would go to the priests.

Contrary to the view of some scholars, the tithe in Numbers is not voluntary but obligatory. The use of the word ‘wage’ or ‘payment’ (**שְׁכָר**) means that the tithe does not take the form of a charity in Numbers. The case in Deuteronomy 14:22-29, in which the tithe is indeed a charity, follows a different sociological motivation, which we shall discuss in the next chapter. Milgrom (1990:433) identified another verb (**תִּזְלֶף**), which means to ‘take by force’, implying that the Levites were not dependent on the whims of the landowner. The verb can also mean “take possession”, “seize”, “withhold”. This implies that the tithe was not a philanthropic gesture of the payer, but a duty he/she must perform. Moreover the tithe speech from the LORD to Aaron and Moses for the people was not a request but a command (vv 8, 21, 24).

### **The Tithe as a Humanitarian Gesture**

The tithe system in Deuteronomy did not limit the recipients to the Levites and priests, but included the payers, foreigners, orphans and widows (14:26, 29; 26:13). This humanitarian duty towards the welfare of the disadvantaged in the

society forms a recurring tendency in the Deuteronomic laws, which is not peculiar to the tithe system. According to Tigay (1996: xviii), “Humanitarian rules of this sort are found in all of the Pentateuchal laws, but they are most extensive in Deuteronomy.” Deuteronomic laws protected and provided for the poor and disadvantaged, which included debtors, indentured servants, escaped slaves, foreigners, orphans, widows and Levites, as well as animals and even convicted criminals (10:8-10; 16:11-14; 24:19-21; 27:19). Foreigners were to be treated with love and respect as one of Israel’s duties to God, in the same context as loving and serving God. The humanitarian duties toward the disadvantaged in Deuteronomy were based on Israel’s similar experience of deprivation in the past (10:19; 15:15; 24:18, 22).

Within the context of socio-cultural relationships, Deuteronomy preserved the holy status of the tithes by requiring that in most years they be consumed in sacral meals at the sanctuary and by placing religious restrictions on how the tithe for the poor may be used (26:12-15). The abolition of sacrificial worship at local sanctuaries meant that supporting those sanctuaries and their clergy with tithes was no longer necessary. So tithes were given new functions. By requiring the givers to travel to the sanctuary and eat the tithes themselves, the Deuteronomic tithe system became a means of linking the laity to the sanctuary and providing them with religious experience there. The giving of the tithes to the poor in some years, met a humanitarian need as well. Other provisions were made for the material aid of the poor, for example, the law of gleaning (24:19-22; cf. Lev 19:9-10). Deuteronomic humanitarianism is based on the conviction that the LORD is the vindicator of the weak and the helpless. Norrback (2001:227) suggested that the reason for the humanitarian legislations on behalf of the poor in Deuteronomy is two sided: “Israelites are urged to keep the law in order to receive God’s blessings, but also in order that they might remember their time in Egypt.”

Deuteronomy often mentions the Levites alongside the economically disadvantaged groups for whom special care must be taken. It acknowledges that once the local sanctuaries are abolished, most of the Levites will lose their positions and their main source of income, namely, portions of sacrificial animals and donations to the sanctuaries (18:1-5). They had no tribal lands from which to earn a living, and the single chosen sanctuary could not possibly support all the Levites in the country despite the fact that they all had the right to come and serve there (18:6-8). Hence Deuteronomy frequently appeals to the people to remember the Levites and establish a special tithe for them, along with the poor, every three years (14:28-29). Here, their participation in the sacrificial meals partly makes up for their former shares of sacrifices and donations.

Hoppe (2000:343) argues that Deuteronomy offers a utopian vision of Israel’s life, not because it presents an unworkable plan for Israel’s life in the land, but because it presents Israel with ideals rather than with laws alone. And he gives an example of the “law of the king” (17:14-20), regarding it as unrealistic because no Ancient Near Eastern monarch would ever agree to limit his prerogatives as

Deuteronomy suggests. Deuteronomic laws emphasize equality of all Israelites under the law. In the eyes of the law, there are no subjects nor king but only brothers. We agree with Averbeck (1997:1044) that although it seems Israelites often neglected the tithe laws (as later traditions suggest – cf. 2 Chron 31; Neh 13:10; Mal 3:8-10), this does not mean that the laws themselves were impracticable or utopian (as Weinfeld 1971:1161 and Hoppe 2000:243 suggested). Properly understood, Deuteronomic tithe regulations could have been a workable and economically reasonable means of providing for the priests, Levites, the poor and the temple worship in either the pre- or postexilic periods.

### **Conclusion**

In summing up our discussion on the purpose for tithe in the Old Testament, we should recall that in Numbers 18:21-28, the tithe was shown as an emolument for the priestly tribe, and in Deuteronomy 14:22-29 as a support for the pilgrimage feast and care for the less privileged. How could the tithe be appropriated by the priestly tribe and at the same time be a relief for the poor of the land? Averbeck (1997:1046) regarded D's provision as an extension of P's principle (cf. Jagersma 1981:124). He disagreed with Weinfeld (1971:1160-1161), who argued that the tithe law in Deuteronomy reflected secularization of the original tithe system of Numbers 18. Averbeck concluded that the consumption of the tithes by the offerer and its distribution to the poor did not make it secular.

The Deuteronomic provisions of tithing included various aspects that were not found in other traditions. This divergence should not be interpreted as a contradiction or annulment of a pre-existing law. The Deuteronomic writer probably knew about the laws in Leviticus and Numbers, and supplemented the information that was lacking in them, especially in the light of the centralization of the cult. Most scholars thought that the book drew upon the previous traditions of the Pentateuch, but the laws were revised according to the principles of the Hezekianic-Josianic reforms. There was no consensus among the scholars concerning the redaction stages of the book of Deuteronomy. However, the book was generally reputed for its reformist agenda, which sought to integrate theological reforms with political, religious and social considerations, an aspect which apparently was absent in the earlier codes. One of the greatest achievements of the book was how it adapted ancient legal traditions to new situations, especially in the humanitarian considerations of the worshippers participating in the offerings they offered to the sanctuary, and the care for the less-privileged in the society.

So, the Deuteronomic tithe was related to three major functions:

- (i) to support the sanctuary feasts – 14:22-26;
- (ii) to support the Levites -14:27; and
- (iii) to support the less- privileged in the society which included the resident alien, the orphan and the widow – 14:28, 29.

The giver's eating of the tithe (or part of it) at the central sanctuary, did not make it secular or the property of the giver. Deuteronomy referred to it as the sacred portion

which must be removed. The sacredness of the tithe implied that it belonged to the LORD; that was why it was eaten in the presence of the LORD by the givers, and not in their houses. This custom of the givers' eating their tithes was another way in which the central sanctuary could cater for the welfare of the pilgrims in the various pilgrimage feasts at the central sanctuary; such feasts used to last for some days. That which was not used for the feasts was kept in the storehouses of the sanctuary (cf. Neh. 10:38; Mal. 3:10).

Both the Deuteronomic tradition and the Priestly tradition were in agreement on the sacredness of the tithe system. But the codes only differed in their interpretation of the functions of the tithe. Whereas the Priestly sources designated the tithes as the wages (or salaries) for the Levites and priests (Num 18:22-32), Deuteronomy expanded the function to include the giver, Levites, foreigners, orphans and widows (Deut 14:22-29; 26:12-15). Therefore, this paper concludes that if there was any difference in the understanding of sacredness between Deuteronomy and other books of the Pentateuch, especially as it relates to tithe, it was in the context of functions and not nature. Furthermore, the importance and peculiarity of the tithe system in Deuteronomy was seen in the liturgical declaration presented in chapter 26. The liturgical declaration was an affirmation of a complete obedience to God's commandment. The worshipper was careful enough to know the implications of the tithe law, and was willing to comply. It was a uniting bond between the worshipper and the LORD. It also corrected the wrong impression of tithing as a human oppression, but rightly as a theological responsibility.

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