

Gleanings from the Pentateuch

The Law of the Tithe Deuteronomy 26:12-15

Deuteronomy 26

Prescribed Giving

1. First Fruits Offering (26:1-11)
2. The Tithe Offering (26:12-15)
 - regulation governing the first “third-year” tithe in the land
 - this regulation is based on prior legislation concerning the tithe offering

Law of the Tithe

Overview

“Thus all the tithe of the land, of the seed of the land or of the fruit of the trees, is the Lord’s; it is holy to the Lord....and every tenth part of the herd or flock... shall be holy to the Lord.”

– Leviticus 27:30,32

Law of the Tithe

Overview

1. The Legislation (*Deut. 14:22-29*)
 - A tenth of all produce and the increase of one’s herds was to be brought yearly to the sanctuary
 - Every third year this tithe was to be gathered and stored in each town

Law of the Tithe

Overview

2. The Function

- The tithe was for the compensation of the Levites who had no land inheritance (*Num. 18:21-32*)
- The third-year tithe was to support the Levites, and the alien, the orphan and the widow (*Deut. 14:27-29*)

Law of the Tithe

Overview

3. The Significance

- An grateful acknowledgment that the Lord is King and owner of everything
- A symbolic act of communion with the Lord as a member the covenant

Law of the Tithe

Application

Q: *Are we under the tithe law today?* NO

- All ritual offerings are fulfilled in Christ
- No New Testament command to tithe
- No land of Canaan, no sacrificial system, no Levites...no tithe offering
- The actions of Abraham and Jacob are not examples of the law of the tithe

Law of the Tithe

Application

1. Generous giving to the Lord for the sake of ministry and the disadvantaged

- Financial giving is an act of worship (Phil. 4:18)
- Giving for the support of gospel ministry (1 Corinthians 9:13-14)
- Sacrificial, joyful, voluntary giving for the relief of the poor (2 Corinthians 8-9)

Law of the Tithe

Application

2. New Covenant discipleship: moving beyond the tithe

- The tithe law is an inadequate expression of new covenant discipleship
- Tithing does not settle the issue of faithful stewardship

Law of the Tithe

A Better Question...

Not
"how much money must I give"
 but
*"how much of the Lord's money dare I
 keep for myself?"*