

Deuteronomy 14:22-29

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“You shall surely tithe [*Piel of עָשָׂר asar – give a tenth*] all the produce from what you sow, which comes out of the field every year [*Israelites brought 10% of their crops to the sanctuary*].²³ “You shall eat [*a portion of the tithe*] in the presence of the LORD your God, at the place where He chooses to establish His name [*the sacred place of meeting*], the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always [*tithing was a display of Israel’s reverence to the One who blessed them*].²⁴ “If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you [*as He promised to reward them for their obedience; Deut 7:13; 11:13-15*],²⁵ then you shall exchange it for money [*something easy to transport*], and bind the money in your hand and go to the place which the LORD your God chooses.²⁶ “You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat [*the tithe*] in the presence of the LORD your God and rejoice, you and your household [*who traveled with you*].²⁷ “Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you [*and relied on the generosity of faithful Israelites*].²⁸ “At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town [*i.e., give the tithe to the residents of the city rather than bring it to the sanctuary*].²⁹ “The Levite, because he has no portion or inheritance among you [*as a neighbor*], and the alien [*i.e., the foreigner who lived in Israel*], the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do [*God’s continued blessings for land owners was partly conditioned on their generous hearts and open hands toward the poor*].

Observations:

In this pericope, Moses addressed both the annual tithe as well as the triennial tithe that Israelites were required to give. The annual amount consisted of a tenth of their crops and herds and was to be eaten once a year in the presence of the Lord, and the triennial tithe was to be shared within the community of each city in order to bless the economically vulnerable; namely the Levites, aliens, orphans and widows.

Moses said, “You shall surely tithe all the produce from what you sow, which comes out of the field every year” (Deut 14:22). This was an annual tithe that occurred at the time of harvest. In the Old Testament, Israel operated as a free-market economy, as families owned land which they cultivated and worked. However, they relied on rain in regular intervals, which the Lord provided as a blessing for the nation’s faithfulness to Him.

Moses wrote, “You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always” (Deut 14:23). Every year, the whole family would travel to the sanctuary with their tithe and eat it—or a portion of it—in the presence of the Lord. This consisted of the produce of the ground as well as the firstborn of their herds and flocks. This annual practice was didactic, in that it taught the people to fear the Lord their God, for He was the One who had liberated them from slavery (Deut 5:6), gave them the land of Canaan (Deut 4:1; 9:6), which included cities, houses, wells and vineyards (Deut 6:10-11), enabled them to produce wealth (Deut 8:18), and blessed their labor (Deut 7:13; 11:13-15). In this way, the tithe was a *Thank You* to God for all His goodness. Warren Wiersbe states, “The people of Israel were to be generous with tithes and offerings because the Lord had been generous with them. Each time they brought their tithes and gifts to the sanctuary and enjoyed a thanksgiving feast, it would teach them to fear the Lord (Deut 14:23), because if the Lord hadn’t blessed them, they would have nothing to eat and nothing to give.”¹

However, because the land of Canaan was large, it might be difficult to transport large quantities of food and herds to the sanctuary, so God made an allowance for some Israelites. Moses wrote, “If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, then you shall exchange it for money, and bind the money in your hand and go to the place which the LORD your God chooses” (Deut 14:24-25). This would allow the Israelite to travel with an easy load, one which could be used to purchase food and herds at the sanctuary. Moses continued, saying, “You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the LORD your God and rejoice, you and your household” (Deut 14:26). Twice Moses said the money could be spent “for whatever your heart desires”, which included food as well as wine or strong drink. And this was to be consumed in the presence of the Lord at the sanctuary. In this instance, the Lord was not merely a spectator, but a participant. However, whereas the Israelite ate their portion of the meal, the Lord’s portion was offered as a sacrifice on the altar.² And wine and strong drink were permitted to be consumed as part of the act of worship before the Lord. Wine is clearly an alcoholic drink, and the strong drink was likely a low-alcoholic beer. Concerning alcohol, the Bible

¹ Warren W. Wiersbe, *Be Equipped*, “Be” Commentary Series (Colorado Springs, CO: Chariot Victor Pub., 1999), 101.

² The practice of exchanging money for food at the sanctuary continued into the New Testament, but there were some who abused it by charging exorbitant exchange rates, which perverted God’s Law for personal gain (Matt 21:12-13; John 2:13-16).

teaches moderation, not abstinence. Though drinking was permitted, drunkenness was condemned (Isa 5:11; Pro 20:1; cf. Eph 5:18). The consumption of alcohol becomes a problem when it impairs one's ability to think and act biblically. For those who cannot regulate their alcohol intake, it's best to refrain from consumption altogether.

Moses then states, "Also, you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you" (Deut 14:27) Because the Levites did not own land, they were dependent on the obedience and good will of their fellow Israelites to care for them and to provide for their daily needs. In this way, the Levites were vulnerable to their fellow Israelites in the community. If Israelites were growing spiritually and walking with God as obedient-to-the-Word believers, then the Levite would dwell securely. However, if Israelites were not walking with the Lord, but living as they pleased, the Levite—and his family—would be neglected. The Levite's physical wellbeing was tied to the spiritual health of the nation. What was true of the Levite was also true for other vulnerable persons in the community; persons such as the alien, orphan and widow.

Moses introduced another tithe, saying, "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town" (Deut 14:28). Here was a tithe that was taken every third year and deposited—not at the sanctuary—but in their own town. This third-year tithe was for the less fortunate and vulnerable within the community. The food was for "The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town shall come and eat and be satisfied, so that the LORD your God may bless you in all the work of your hand which you do" (Deut 14:29). It's likely much of the food was stored in city storerooms where the poor could go and draw from those resources over a period of time and not merely on one occasion. Warren Wiersbe states:

Every third year, the people were to give the Lord a second tithe which remained in their towns and was used to feed the Levites and the needy people in the land, especially the widows and orphans. The Levites served at the sanctuary but were scattered throughout Israel. If the people of Israel demonstrated concern for the needs of others, God would bless their labors and enable them to give even more (Deut 14:29).³

Being generous is a praiseworthy characteristic in the Old Testament. For example, Solomon wrote, "The generous man will be prosperous, and he who waters will himself be watered" (Pro 11:25), and "One who is gracious to a poor man lends to the LORD, and He will repay him for his good deed" (Pro 19:17), and "He who is generous will be blessed, for he gives some of his food to the poor" (Pro 22:9), and "He who gives to the

³ Warren W. Wiersbe, *Be Equipped*, 101.

poor will never want, but he who shuts his eyes will have many curses” (Pro 28:27). The New Testament carries this idea over to Christians, as Paul states, “he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully” (2 Cor 9:6). Jack Deere states:

If the Israelites obeyed this command to share, then they could always expect to live in a prosperous society and could be generous, for God would bless them in all the work of their hands. Tithing is not commanded in the New Testament. Yet believers in the Church Age still indicate by their giving that God supports and cares for them. Christians are to give “generously,” knowing that they “will also reap generously” (2 Cor 9:6; cf. 2 Cor 9:7–9; 1 Cor 16:1–2).⁴

God had blessed Israel with freedom (Deut 5:6), land (Deut 4:1; 9:6), and the ability to make a profit (Deut 8:18). The tithe was a test of their heart, to see if they loved the Lord and would trust Him as their Provider. When it came to helping the Levite, the alien, the orphan, and the widow, Israelites were to be generous and open-handed when surrendering the tenth of their labor-produce. The tithe would secure the needs of the economically vulnerable in the community. And obedient-to-the-Word Israelites would serve as conduits of God’s grace.

Moses’ directives assume social and economic stratification, which occurs naturally in a free-market economy where citizens own their land and are responsible for its production as well as the distribution of its resources, either for sale, or gifting to the poor and needy. In the Bible there is no place for Socialism or Communism, in which a godless, humanistic government steals the property and production of others for personal power—though they claim to operate on principles of compassion for the needy. Daniel Block states, “The Torah does not envision a welfare system administered by a political bureaucracy and based on a centralized system of taxation. The well-being of the potentially marginalized depends on the charity of all citizens.”⁵

Christian Giving:

Israel and the Church are both God’s people, but Israel was under “the Law” of Moses (John 1:17), whereas the Church is under the “Law of Christ” (1 Cor 9:21; Gal 6:2). Israel was required to tithe from the produce of their land (Deut 14:22-23; 28-29; Num 18:21), but there is no tithe required from Christians, only a joyful attitude when giving, “for God loves a cheerful giver” (2 Cor 9:7). To Christians, the apostle Paul mentions systematic

⁴ Jack S. Deere, “Deuteronomy,” in *The Bible Knowledge Commentary: An Exposition of the Scriptures*, ed. J. F. Walvoord and R. B. Zuck, vol. 1 (Wheaton, IL: Victor Books, 1985), 290.

⁵ Daniel I. Block, *The NIV Application Commentary: Deuteronomy*, ed. Terry Muck (Grand Rapids, MI: Zondervan, 2012), 358.

giving (1 Cor 16:1-2), but nowhere specifies an amount. Giving 10% of one's income is fine, so long as it is understood that it's a voluntary action and not required by the Lord. One could easily set aside a different amount to be given on a regular basis. Certainly, the financial support of the Pastor is in line with Scripture (Gal 6:6; 1 Tim 5:17-18), although the apostle Paul supported himself in his own ministry as an example to others of sacrificial living (Acts 20:32-35). Giving systematically and giving joyfully is consistent with the teaching of the New Testament (1 Cor 16:1-2; 2 Cor 9:7). And it seems God blesses in proportion to the giving, as Paul states, "he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully" (2 Co 9:6). However, one must not regard this as a means of prosperity, which would make the giving selfish rather than selfless.

As God's children, we realize all we have is on loan from God, for "the earth is the LORD'S, and all it contains, the world, and those who dwell in it" (Psa 24:1). The Lord declares, "every beast of the forest is Mine, the cattle on a thousand hills" (Psa 50:10), and "'The silver is Mine and the gold is Mine', declares the LORD of hosts" (Hag 2:8). When we give to the Lord, it's a test of our love and loyalty to Him; for what we give is already His, and giving back to Him means we trust and support His work in the world. David captures this well when he says, "who am I and who are my people that we should be able to offer as generously as this? For all things come from You, and from Your hand we have given You" (1 Ch 29:14).