

THEOLOGICAL PERSPECTIVES ON TITHING  
IN THE OLD TESTAMENT AND THEIR  
IMPLICATIONS FOR BELIEVING  
COMMUNITIES IN AFRICA

BY

**MIRACLE AJAH**



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**PROMOTER: Professor H L Bosman**

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# DECLARATION

I, the undersigned, hereby declare that the work contained in this dissertation is my own work and has not previously in its entirety or in part been submitted at any university for a degree.

Signature: .....

Date: .....

## ABSTRACT

This dissertation addresses the topic, “Theological perspectives on Tithing in the Old Testament and their implications for believing communities in Africa.” At the height of “prosperity” and “word of faith” theologies, material resources became a central issue in the contemporary Church in Africa. Opponents query the biblical basis, point to abuses such as the lifestyles of pastors, and allege the commercialization of the gospel. Dispensationalists query the case for tithing in the New Testament, and the degree of reliance on the Old Testament where the situation might be different from ours. The impact has been to provide more resources for the Church and forestall the economic dependency on the West. So the research seeks to answer the questions about the theological basis for the adoption of the tithe system as a means of mobilizing local resources in support of the Church’s programmes, among others. And the thesis of the research is that a rigorous study and theological interpretation of the different examples of tithing in the Old Testament can motivate a more reflective theological-ethical understanding of the practice of tithing amongst believing communities in Africa.

In order to achieve this, chapter two presented a survey of tithing in the Ancient Near East and Old Testament. It was shown that the concept of tithing was not peculiar to Ancient Israel; it was also found in other Ancient Eastern cultures like Ancient Egypt, Old and New Babylonia, Assyria, and Ugarit. Whereas the tithe system in the Old Testament was always theologically motivated, it was not always the case in other examples from the Ancient Near East.

Chapters three and four studied the theological perspectives of tithing in Numbers and Deuteronomy. Numbers presented the tithe as the wages for the cult personnel, while Deuteronomy expanded the beneficiaries to include, the Levites, the foreigners, the orphans and the widows. The Israelites were to tithe as a means of expressing worship to the LORD and obedience to the laws. Both books presented the tithe as a theological obligation on the worshipper.

Chapter five was an empirical survey of tithing in the Presbyterian Church of Nigeria. The study revealed an overwhelming support for the adoption and continuation of the tithe system in the Presbyterian Church of Nigeria. Furthermore, it showed that the PCN needed to do more in helping its members have a holistic understanding of the theological motivation

for tithing. The “worship of God” was presented as the theological cornerstone of tithing, and the “blessings of God”, as the reward of obedience.

Finally, the implications and relevance of tithing for the Church in Africa was evaluated in chapter six. It was shown that by tithing, the Church in Africa would be demonstrating its gratitude for God’s prized redemptive activity in the world, its joyful participation in God’s own undying concern for the poor and destitute; that while tithing should not be pursued as a mere institutionalized legalism, it remains a sound biblical benchmark for Christian stewardship.

## OPSOMMING

Hierdie proefskrif behandel die tema, “Teologiese perspektiewe op tiendeheffing in die Ou Testament en die implikasies daarvan vir die Kerke in Afrika.” Teen die agtergrond van “welvaart”-teologieë het materiële hulpbronne 'n brandende vraagstuk geword vir die kontemporêre Kerk in Afrika. Teenstaanders van die Bybelse vertrekpunt wys op misbruike soos die leefstyl van predikante, en beweer dat die evangelie gekommersialiseer word.. Dispensasionaliste bevraagteken die regverdigbaarheid van tiendeheffing in die Nuwe Testament, en die mate van steun op die Ou Testament waar die situasie mag verskil van ons eie. Die impak hiervan is die soeke na verdere hulpbronne vir die Kerk om ekonomiese afhanklikheid van die Weste te voorkom. Hierdie navorsing poog om vrae te beantwoord oor die teologiese basis vir die aanvaarding van 'n tiendeheffingsstelsel as 'n wyse om plaaslike hulpbronne te mobiliseer ter ondersteuning van onder andere, die Kerk se programme. Die tese van die navorsing is dat 'n nougesette bestudering en teologiese interpretasie van die verskillende voorbeelde van tiendeheffing in die Ou Testament 'n meer reflektiewe teologies-etiese begrip vir die tiendeheffingpraktyk onder gelowige gemeenskappe Afrika kan bevorder.

Om dit te bereik, bied hoofstuk twee 'n oorsig oor tiendeheffing in die Antieke Nabye Ooste en Ou Testament. Daar word aangetoon dat die konsep van tiendeheffing nie beperk was tot Antieke Israel nie, maar ook voorgekom het in ander Antieke Oosterse kulture, soos Antieke Egipte, Ou en Nuwe Babylonië, Assirië en Ugarit. Terwyl die tiendeheffingsstelsel in die Ou Testament teologies gemotiveer is, was dit nie altyd die geval in ander voorbeelde uit die Antieke Nabye Oosterse wêreld nie.

Hoofstukke drie en vier bestudeer die teologiese perspektiewe oor tiendeheffing in Numeri en Deuteronomium. Numeri poneer tiendeheffing as die vergoeding vir die kultuspersoneel, terwyl Deuteronomium onder die begunstigdes ook die Leviete, die buitelanders (vreemdelinge), wese en weduwees, insluit. Die Israeliete was veronderstel om hulle tiendes te bring as 'n uitdrukking van aanbidding van die HERE en in gehoorsaamheid aan die Torah. Beide boeke stel die gee van tiendes as 'n teologiese verpligting van die gelowige.

Hoofstuk vyf is 'n empiriese oorsig oor tiendeheffing in die Presbiteriaanse Kerk van Nigerië (PKN). Die studie vind oorweldigende steun vir die aanvaarding en instandhouding van die tiendeheffingsstelsel in die PKN. Verder word aangetoon dat die PKN veel meer behoort te doen om haar lidmate te begelei tot 'n holistiese begrip van die teologiese fundering

vir tiendeheffing. Die “aanbidding van God” word aangebied as die teologiese hoeksteen van tiendeheffing, en die “seëninge van God” as die gekwalifiseerde beloning vir gehoorsaamheid.

Ten slotte word die implikasies en relevansie van tiendeheffing vir die Kerk in Afrika in hoofstuk ses geëvalueer. Daar word aangetoon dat die Kerk in Afrika deur die tiendeheffing, haar dankbaarheid vir God se kosbare reddende handeling in die wêreld sou demonstreer, en vreugdevol sou meedoen aan God se eie ontferming oor die armes en haweloses; dat tiendeheffing nie nagevolg behoort te word bloot as 'n geïnstusionaliseerde wetmatigheid nie, maar dat dit staan in die teken van 'n grondige Bybelse kenmerk van Christelike rentmeesterskap.

## ***DEDICATION***

I dedicate this Dissertation to my friend and brother

His Excellency

**Chief Dr. ORJI UZO KALU (M.O.N)**

Executive Governor of Abia State, Nigeria (1999 – 2007)

God's vessel in sponsoring my Doctoral programme.

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## ABBREVIATIONS

AB	Anchor Bible.
ABD	Anchor Bible Dictionary, ed. D. N. Freedman, New York 1992.
ANET	Ancient Near Eastern Texts Relating to the Old Testament, ed. J. B. Pritchard, Princeton 1969.
AOAT	Alter Orient und Altes Testament.
ATJ	Ashland Theological Journal, Ashland Theological Seminary, Ashland.
AV	Authorized (King James) Version.
BASOR	Bulletin of the American Schools of Oriental Research, Academic Services, New Haven.
BCE	Before Common Era.
BHS	Biblia hebraica stuttgartensia, ed. K. Elliger and W. Rudolf, Stuttgart, 1984.
BOTSA	Bulletin for Old Testament Studies in Africa, School of Mission and Theology, Misjonsvegen.
BT	Bible Translator.
CAD	The Assyrian Dictionary of the Oriental institute of the University of Chicago, ed. I. J. Gelb et al, Chicago 1964.
CBQ	Catholic Biblical Quarterly, Catholic Bible Association, The Catholic University of America, Washington.
CDL	California Digital Library.
COS	Context of Scripture I-III, ed. W. W. Hallo, Leiden: Brill 2002.
DBI	A Dictionary of Biblical Interpretation, ed. J. H. Hayes, Nashville: Abingdon, c1999.
DULAT	A dictionary of the Ugaritic language in the alphabetic tradition, G. del Olmo Lete and J. Sanmartín, Leiden: Brill, 2004.
EJ	Wischnitzer, M (ed) 1971. Encyclopaedia Judaica 15. Jerusalem: Keter Publishing House.
ESV	English Standard Version.
HCSB	Holman Christian Standard Bible.
IEJ	Israel Exploration Journal, Jerusalem.
JANES	The Journal of the Ancient Near Eastern Society, Jewish Theological Seminary, New York.
JAOS	Journal of the American Oriental Society, American Oriental Society. New Haven.
JBL	Journal-of-Biblical-Literature. Philadelphia.

JBQ	The Jewish Bible Quarterly. Jerusalem.
JNES	Journal of Near Eastern Studies, The University of Chicago, Chicago.
JSOT	Journal for the Study of the Old Testament, Mansion House, Sheffield.
KJV	King James (Authorized) Version.
KTU	Dietrich, M; Loretz, O & Sanmartin, J 1976. The Cuneiform Alphabetic Texts from Ugarit (Die keilalphabetischen Texte aus Ugarit, AOAT 24), Ras Ibn Hani and other places. 2 <sup>nd</sup> , Enlarged edition. Neukirchen.
LXX	Septuagint.
NASB	New American Standard Bible.
NCE	New Catholic Encyclopedia 14. 2 <sup>nd</sup> Ed. Detroit:Gale 2003.
NEB	New English Bible.
NIBCOT	New International Biblical Commentary, Old Testament Series.
NICOT	New International Commentary on the Old Testament, Grand Rapids: Eerdmans.
NIDNTT	Brown, C (ed) 1986. New International Dictionary of New Testament Theology. Grand Rapids, MI.: Zondervan Publishing House.
NIDOTTE	Vangemeren, W A (ed) 1997. New International Dictionary of Old Testament Theology and Exegesis. Grand Rapids, MI.: Zondervan Publishing House.
NKJV	New King James Version.
NRSV	New Revised Standard Version.
NT	New Testament.
OT	Old Testament.
OTA	Old Testament Abstracts, The Catholic University of America, Washington.
PCN	The Presbyterian Church of Nigeria.
PRU	le Palais Royal de Ugarit, ed. C. F. A. Schaeffer and J. Nougayrol, Paris 1956.
RS	Rash Shamra.
RSV	Revised Standard Version.
SBL	Society for Biblical Literature.
SJOT	Scandinavian Journal of the Old Testament, Scandinavian University Press, Oslo.
SPCK	Society for Promoting Christian Knowledge, London.
SPSS	Statistical Package for Social Sciences.
VT	Vetus Testamentum, E. J Brill, Leiden.
WBC	Word Biblical Commentary, ed. J. D. W. Watts, Nelson/Paternoster.

# CHAPTER 1 INTRODUCTION

## 1.1 SUBJECT OF RESEARCH

This dissertation addresses the topic, “Theological perspectives on Tithing in the Old Testament and their implications for believing communities in Africa.”

Tithing is a custom that dates back more than 3000 years and has been adopted today by some Christian denominations. In this practice, worshippers were expected to present 10 percent of their annual agricultural produce as an offering to God, which invariably was used for the maintenance of the cult and its personnel, and the less privileged in the community. The Book of Deuteronomy presented it as one of the ways of appreciating or acknowledging the LORD as the owner and giver of the Promised Land to the people of Israel (Deut 26:1-15). Since there was no clear distinction between secular and sacred in ancient Israel, tithing was one of the major means of upholding its institution both economically and spiritually. Hezekiah and Nehemiah, Israelite/Jewish leaders, saw disobedience to it as a threat to their spiritual and corporate existence as a nation (2 Chron 31:4-10; Neh 13:10-12). Also, the prophet Malachi advocated for obedience towards it as a basic ingredient in God’s covenant relationship to the human (Mal 3:6-12). Tithing was a serious obligation in the Old Testament and in the Mishna.

Some Christian denominations do not accept tithing as compatible with New Testament Christianity for want of evidence of its practice in the New Testament. So much debate has arisen as to whether or not the obligation was bound to the Old Testament and Judaism, or applied to the contemporary Christian Church. Another reason for objection is the way and manner in which some Church leaders enrich themselves and impoverish their members in the name of tithing, by using the intimidation of “curses and blessings”<sup>1</sup> in enforcing the doctrine. During the 16th Century Protestant Reformation, Martin Luther, in general terms, approved of paying tithes to the temporal sovereign, and the imposition of tithes continued for the benefit of both Roman Catholics and Protestant Churches. Early Church fathers were not united in their opinion with regards to tithing in the New Testament Church (Wilson 1992:580).

Whereas some Churches see tithing as a good means of supporting the Church and its missionary efforts, others see it as enslaving and operating on the Old Testament legal system. This research seeks to examine how a theological reflection on tithing in the Old Testament

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<sup>1</sup> Malachi 3:8-10 is usually resorted to as a powerful rhetorical tool.

would enhance a better understanding and interpretation of the doctrine amongst believing communities in Africa.

## **1.2 STATEMENT OF PROBLEM/ RESEARCH QUESTION**

In an era when many African countries have extricated themselves from the shackles of colonialism and imperialism, many Churches in Africa (especially the ones planted by Western missionaries) are yet to be disentangled from the economic and psychological dependency on European and American Churches.<sup>2</sup> Most of these Churches cannot fund their programmes except when assistance comes from Europe or America. This dependency syndrome has robbed the African Church of its prestige and has affected its psyche in adopting a self-supporting and a self-propagating programme. Furthermore, the Churches in Africa were bedevilled with a myriad of problems in the 20th century, which included: the migration of African Pastors/Church workers to America or Europe in search of greener pastures, usually under the guise of pursuing further education in order to help their fatherland (many did not come back); inability to attend world conferences and capacity building programs abroad unless through sponsorship from the West; very poor living conditions of Church workers and inability to fund building projects of the Church; slow pace of expansion in mission and Church- planting efforts; proliferation of mushroom churches for material interests; a growth of Tent-Making/Part-time Ministries; and inability to fund Bible translation projects and the review/production of Hymn Books and liturgies that will reflect the African experience.

Hitherto, most of the missionary- founded African Churches were funded by Missionary Agencies from Europe and America. A case in point was the Presbyterian Church of Nigeria whose fraternal relationship with Church of Scotland, Netherlands Reformed Church, Presbyterian Church USA and the Presbyterian Church of Canada, had been its major source of sustaining Theological Education and funding interior missions, a development which could account for its slow pace of growth and expansion prior to 1989. The withdrawal or the reduction of the fraternal supports affected the psyche of the Church in adopting a self-supporting and a self-propagating programme, and all kinds of fund raising techniques were adopted in the name of supporting the Church. But in 1989, the Presbyterian Church of Nigeria adopted the tithe system as a means of mobilizing local resources for programmes. This has evidently given the

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<sup>2</sup> I do not mean that fraternal relationship is wrong, but that partnership and not paternity should be encouraged.

Church some prospect of funding its programmes without much dependence on outside sources. However, the adoption of the tithe system as a means of mobilizing local resources for the Church has raised some theological questions, which this research wants to address:

1. What is the theological basis for the adoption of the tithe system as a means of mobilizing local resources in support of the Church's programmes?
2. Can the practice of tithing in African Churches be motivated by theological and ethical arguments rooted in the Old Testament references to tithing?
3. What are the implications of the Old Testament tithe principle for the Churches in Africa?

### **1.3 RESEARCH HYPOTHESIS**

The thesis of this research is that a rigorous study and theological interpretation of the different examples of tithing in the Old Testament can motivate a more reflective theological-ethical understanding of the practice of tithing amongst believing communities in Africa. This interpretation can be done in relation to the respective theological-ethical traditions in the Pentateuchal, Prophetic and Chronistic documents. Tithing was the major means of supporting Jewish institutions in various contexts in the Old Testament. Consequently, the Church in Africa should consider how to mobilize local support for its projects through the application of its theological-ethical understanding of tithing in the Old Testament. Every country in Africa has enough human and natural resources to sustain it. In Ghandi's words, "There is enough in the world to satisfy our need but not enough to satisfy our greed" (<http://www.justiceafrica.org/postcard060105.htm>). The researcher will validate this hypothesis with particular reference to the Presbyterian Church of Nigeria. It will be shown in chapter five what has changed since the adoption of the tithe system in the Presbyterian Church of Nigeria.

### **1.4 METHOD OF ENQUIRY AND SCOPE OF STUDY**

This research will be approached in four parts. First: a survey of tithing in the Ancient Near East and Old Testament will be presented in Chapter two. Tithing was an ancient and widespread practice which was not peculiar to the Israelites. Selected documents from Ancient Mesopotamia, Babylonia, Syria-Palestine and Ugarit will be studied and reviewed, bringing out their relevance to the Old Testament. The Old Testament references to tithing will be grouped

and previewed in four theological contexts or perspectives found in the Priestly, Deuteronomic, Prophetic, and Chronistic documents. This preview will serve as the foundation for the study of the theological perspectives of tithing in the Old Testament.

Second: the researcher will do a theological-ethical interpretation of selected Old Testament references to tithing, from Numbers and Deuteronomy in Chapters three and four respectively. The exegetical method will concentrate on tradition history. Major components of tradition history like priestly, Deuteronomic and prophetic traditions will be examined as we exegete selected references to tithing in the Old Testament (Our exegetical method is elaborated below in section 1.4.1). The relationship with the LORD as the sovereign owner of land, and to whom they owe their existence in the land of Canaan, forms the bedrock for interpreting the theological-ethical perspectives of tithing amongst the Old Testament believing community.

Third: the research will include an empirical survey of some of the congregations of the Presbyterian Church of Nigeria (PCN), to evaluate their understanding, interpretation and application of tithing. A self-administered questionnaire will be tested at three categories of selected P.C.N congregations, namely: rural, sub-urban and urban congregations, which will be reported and analysed in Chapter five (The sampling methodology is presented in section 1.4.3).

Fourth: a summary of the results of the preceding three methods, bringing out the implications of tithing in the Old Testament and their relevance to Africa will be featured in Chapter six.

Africa is a large entity comprising many cultures and peoples. It would be difficult to reconstruct a wide range of views, which would represent the Churches in Africa. Therefore, a microcosmic approach of the larger body will be used; the Presbyterian Church of Nigeria will represent the contemporary Church in Africa. The theological perspectives on tithing are limited to the concepts found in the Old Testament and Ancient Near East. The nature and function of tithing in the Mishna, Talmud, New Testament<sup>3</sup> and modern Judaism lie outside the scope of this study.

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<sup>3</sup> The study of tithe concept in the New Testament and other periods outside our scope of study has been suggested as topics for future research in Appendix 2.

### 1.4.1 EXEGETICAL METHOD FOR NUMBERS/DEUTERONOMY TEXTS

The Pentateuch is the bedrock for the concept and practice of tithing in the Old Testament. The prominent texts are found in Numbers and Deuteronomy. Our task in Chapters three and four is to exegete more precisely the given texts to discern the special interest in tithing, and how it is the basic resource in sustaining the Old Testament religious institution. We shall deal with the texts according to the following methodological procedure: First, we will present a translation with textual notes (a detailed discussion on the translation theory adopted is discussed below in section 1.4.2). Second, our exegetical method concentrates on Tradition history. In order to be able to do this we must formulate a clear understanding of what we mean by Tradition history. And third, we will inductively examine the theological significance of tithing in Numbers and Deuteronomy. We will see how the theological themes correspond with the over-all theological trends of each book under survey.

Tradition history has been defined as the study of the history of oral and written traditions during the period of their transmission; sometimes it excludes compositional stages, but more often it includes the reconstruction of the whole history of a literary unit from its hypothetical origin and development (Soulén & Soulén 2001:198). According to Di Vito (1993:53), “tradition criticism lacks any generally accepted techniques or evaluative criteria of its own.” Most scholars like Von Rad, Koch, and Noth agree that it is entirely dependent upon the procedures of other textual critical methods like source criticism, form criticism, literary criticism and redaction criticism (see Di Vito 1993:53; Soulén and Soulén 2001:198; Gnuse 1999:583-584). So, tradition historical criticism seeks to reconstruct the history of the transmission of the various individual traditions and tradition complexes that are to be found in the Old Testament (Di Vito 1993:54).

Gnuse (1999:584-587) has suggested five helpful steps in the tradition historical method, and we will adopt them in our exegesis. The use of these steps varies depending upon the text’s genre, for example: narrative, legal text, prophetic oracle, psalm, wisdom saying, etc. The steps in Gnuse’s method are:

1. Ancient Near Eastern parallels to the biblical passage. We will consider comparable texts from the Ancient Near East that may have influenced the biblical authors in the oral or written formation of the biblical texts.

2. The possible oral pre-history of the biblical text being studied. A careful scrutiny of our present literary text may reveal some of the stages of this development process, including the original form, message, and social setting.
3. Envisioning how the biblical text might have grown into its present literary context. In this step, diverse texts are associated with one another on the basis of common vocabulary, themes, and theological ideas.
4. A reflection on how the great cycle of narratives was connected to an even larger segment of literature. We will be interested in the editorial process, observing additions to the text that appear literary in origin and may be from scribal hands.
5. The use or interpretation of the genre by later biblical tradition. Here, we will consider how the individual text fits into the message of the entire biblical canon and into biblical theology as a whole with regard to the concept of tithing.

Finally, a theological-ethical interpretation of the texts derived from the tradition historical method will conclude each of the chapters. The relationship with the LORD as the sovereign owner of land, and to whom they owe their existence in the land of Canaan, remains the bedrock for interpreting the theological-ethical perspectives of tithing amongst the Old Testament believing community.

#### **1.4.2 TRANSLATION THEORY FOR NUMBERS/DEUTERONOMY TEXTS**

According to Strauss (2005:155), “The goal of translation is to transfer the meaning of a text from one language (the source or donor language) to another language (the receptor or target language)”. Scholars are debating how best to transfer the meaning from the source language to the receptor language. Two major translation theories currently in use are: “Formal equivalence”, and “Functional equivalence”.

The Formal equivalence method, closely related to the Literal-equivalence method gives greater prominence to the source language, particularly its formal structure. It places greater stress on individual words (i.e. “word-for-word”), attaching importance to lexical and syntactical forms. Some notable English Bible translations prefer this method (Few examples are KJV, RSV, NKJV, NASB, NRSV, ESV, HCSB, etc). This method presents some difficulties when adopted

rigidly. It has been observed that the formal structures of Hebrew and Greek, the original languages of the Bible, are very different from the formal structures of English or any other modern language. Strauss (2005:157) argues that the problem comes when translation decisions are affected by the perceived need to retain form. The result is often awkward, unnatural, obscure, or incomprehensible English rather than a natural rendering which communicates to contemporary readers with the same clarity that the Greek or Hebrew communicated to the original readers.

On the other hand, the Functional equivalence method is a meaning-based translation, or idiomatic translation, which stresses the need to produce an equivalent meaning in the receptor language, regardless of the form. The term “Functional equivalence” was first used by Eugene Nida (1961:132; cf. Statham 2005:30) in 1947 as a Bible translation theory. He said:

“When there is agreement between the Biblical and aboriginal culture as to the form and function of some cultural item, there is no problem. When there is not this agreement, the following outline may be followed:

- (1) If the form is different or non-existent, one should employ
  - a. The closest functional equivalent in the other culture, or
  - b. The description of the Biblical feature.
- (2) If the function is different or non-existent, one should employ
  - a. A different form having the same functional significance, or
  - b. A foreign term with zero meaning, or
  - c. A more or less literal rendering of the original text.
- (3) If both the form and the function are different, one should employ
  - a. The word with the most nearly adequate formal and functional significance, or
  - b. A foreign term with zero meaning.”

So, the Functional equivalence method places the priority on the transfer of meaning from one language to the other and not on the reproduction of words. The structure is only followed when it promotes this goal. In our translation of the selected texts from Numbers and Deuteronomy, we will adopt the Functional equivalent method. We will translate the meaning of

the text (from the Masoretic text - BHS) and not just the reproduction of words in the text to English.<sup>4</sup>

### 1.4.3 SAMPLING METHODOLOGY FOR THE QUESTIONNAIRE SURVEY

The aim of the questionnaire survey is to ascertain to what extent members in The Presbyterian Church of Nigeria (P.C.N) are already acquainted with the concept and practice of Tithing, their understanding of it, and finally whether they would support its continuation with a greater commitment.

The survey will be conducted at some of the selected congregations of the Presbyterian Church of Nigeria. The questionnaire survey will adopt a Stratified Sampling Method blended with a systematic sampling in all stratifications. According to Earle Babbie (2004:205), “Stratification sampling is the grouping of the units composing a population into homogeneous groups (or strata) before sampling.” It is believed that this method for obtaining a greater degree of representation decreases the probable sampling error. We shall limit the stratification to Geographical location, Gender, Age bracket, and Occupation.

**Geographical location:** Our samples will be taken from the rural, sub-urban and urban areas, which represent the spread of the Presbyterian Church of Nigeria. One congregation will be taken from each of the 3 geographical locations.

**Gender:** A fair distribution of the questionnaire will include the adult females and males of the different Churches under survey. A systematic sampling will determine the number for each group.

**Age brackets:** The Presbyterian Church of Nigeria has already stratified their membership into age brackets of the Women’s Guild (for Adult women above 30); Men’s Christian Association (for Adult men above 30); and Presbyterian Young People’s Association (for young Adults between the ages of 18 and 30). The survey will include these age brackets.

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<sup>4</sup> Let me plead in the words of the grandson of Ben Sira (ca 193 BC), when he was translating his grandfather’s book from Hebrew to Greek:

You are invited to read it with goodwill and attention, and to be indulgent in cases where, despite our diligence in translating, we may seem to have rendered some phrases imperfectly. For what was originally expressed in Hebrew does not have exactly the same sense when translated into another language (Bratcher 1999:588).

**Occupation:** The geographical spread of sampling will help ensure the inclusion of a wide range of the occupations of the members of the Presbyterian Church of Nigeria. We will specifically group the occupations as follows: farming, business, salaried work, self employed, or others.

**Systematic Sampling:** Earle Babbie (2004:203) defines systematic sampling as a type of probability sampling in which every  $k$ th unit in a list is selected for inclusion in the sample. In our survey, the size of the congregation will determine the percentage of samples that will be taken. We will take 10% of the congregations that are between 200-500 members and 5% for congregations that are above 500 members. For instance, if a congregation has an average attendance of 200 members, the sample will be 20; and if another has an average attendance of 1000 members, the sample will be 50. In selecting the elements for the sample, every 10<sup>th</sup> person in the stratifications of gender and age brackets seated in the service on the day of survey will be selected for the congregation that has 20 samples; and every 20<sup>th</sup> person for the congregation that has 50 samples. In this way, we hope to have a fair representation of the population under survey.

We shall limit this survey to one congregation from the rural and sub-urban with an average Sunday attendance of 200 each, and to one urban congregation with an average Sunday attendance of 1000. The overall size of the samples will be approximately 90. Prior to the distribution of the questionnaire, 5 field workers for each of the geographical units will be selected and trained for the systematic distribution and recovery of the forms in the Church services. Also, the field workers will assist the illiterate respondents in filling in the forms with a written translation of the questionnaire which will be made available during the training.

## **1.5 DEFINITION OF TERMS**

The Hebrew word for tithe is **מַעֲשֵׂר** (noun: tithe) or **עָשָׂר** (verb: to tithe), which means to give or take the tenth of everything. Wilson (1992:578) defines it as the religious act of giving a tenth for the support of a religious purpose. Tithing was an ancient and widespread practice. It was not peculiar to the Hebrews; but is found in religions and cultures other than those of Israel or the Semitic people. We will evaluate this term's usage in the Ancient near East, and in the Old Testament. Other related terms like offerings, first fruits, priests and Levites, the number of tithe laws in the Old Testament and the season for tithing will be discussed.

### 1.5.1 מַעֲשֵׂר (TITHE – NOUN) AND עָשָׂר (TO TITHE – VERB)

The word for tithe in Old Akkadian and Old Babylonian period is *eshru (eshretu)*. Both are used in secular as well as sacred contexts. Averbeck (1997:1035) drew a distinction of its use here and in the Old Testament. In an Akkadian text from Ugarit, he noted 3 points of special interest:

- a. The tithe was viewed from the perspective of a whole village as a unit- “there is never a mention of an individual villager paying a tithe”- called *ma’asaru*.
- b. The tithe is most often a secular impost due to the king or one of his servants.
- c. There are a few texts in which priests are recipients of the tithe, but even in those instances, the priests are treated like any other specialist to whom tithes are due.

In the post-Old Testament era מַעֲשֵׂר occurs only 5 times in the Qumran Temple scroll. In one reference, it is about a tenth of warriors who were sent to the battle field, and the rest in connection with the tribute to the king from the booty (Averbeck 1997:1050). The Septuagint (LXX) uses two words to translate מַעֲשֵׂר: δέκατος, which means basically tenth, or tithe, and □ποδεκατόω, to tithe, pay a tenth of, which is used for the corresponding verb עָשָׂר (Wilson 1992: 578, 579).

In the Old Testament, מַעֲשֵׂר occurs 32 times: 29 times referring to the tithes given to the Levites and once referring to Abram’s tithe to Melchizedek, and 2 times in Ezekiel which is not connected with payment of tithes but of measurement (Averbeck 1997: 1036). Table 1.1 is a detailed classification of the appearance of מַעֲשֵׂר in different codes of the Hebrew Bible. The verbal form עָשָׂר as indicated in table 1.2 occurs 9 times in the Old Testament.

Some scholars have pondered whether the use of tithe or tenth was literal or symbolic. In surveying Neo-Babylonian tithes, M. A. Dandamajew (in Baumgarten 1984:245) discovered that “while the tithes from the general populace approximated 10 percent, there was a considerable variation below and above this norm; with regard to the tithe given by the king and his relatives, it is quite evident that it did not approach even remotely one tenth of their ample emoluments”. In the Old Testament, exactly 10 percent was implied (Mal 3:8-10).

Why a tithe or tenth should have been fixed on so generally is not known, but probably it is connected with primitive views about numbers, or with methods of counting, for example by fingers and fives. It is also implied that an individual would be left with a sufficient percentage of his income to care for his private needs, although it was assumed that some fractions out of the individual's portion could still be used as almsgiving or other voluntary gifts.

### 1.5.2 TITHES AND THE OLD TESTAMENT OFFERINGS – תְּרוּמָה

The Hebrew word תְּרוּמָה has both a specific and a general meaning. In the specific usage, תְּרוּמָה appears in connection with תְּנוּפָה as component parts of a peace offering in the priestly record (Lev. 10:14-15). The right thigh and the breast part of an animal were given to the particular priest who officiated in a sacrifice as a “contribution – תְּרוּמָה<sup>5</sup> and a “wave offering – תְּנוּפָה respectively. תְּרוּמָה and תְּנוּפָה were standard imposts to the priests (Averbeck 1997:335). The וּמָהֶֿתֶּר was not taken from the cereal offering and sin offerings because they were regarded as being the most sacred gifts. תְּרוּמָה could be eaten in any clean place by any family member of the priest, but not so with the sin offering which was eaten by the priests alone at the holy place (Lev. 10:12-15; cf. 22:10-16; 6:24-30).

In a more general sense, תְּרוּמָה consists of every kind of possession and gifts, including all the grain offerings, peace offerings, first fruits,<sup>6</sup> the tithes to the Levites and priests, the portion of booty given to the priests, the half shekel for the maintenance of the tabernacle service, the land for the temples, priests and Levites, and the portion given to the prince to supply the regular cult of Ezekiel's temple (Exd 30:13-15; Lev. 7:14; Num 18:11-19, 24-29; 31:29,41,52; Neh 10:37-39; Ezek 45:1, 6-7, 13-17; 48:8-21). According to Verhoef (1974:124), תְּרוּמָה (contribution or the general offering) was for the erection and maintenance of the tabernacle (Exd 25:1-7), and later also for the second temple (Ezra 8:25), but its purpose was mainly to provide

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<sup>5</sup> The AV translated תְּרוּמָה as “heave offering” but NIDOTTE renders it as “contribution” (Averbeck 4, 1997:335).

<sup>6</sup> “The more apparent reason for first fruits offerings is the rendering of tribute to God as the provider of fertility, and remnants of this conviction can still be traced in the Old Testament view of the feast of Weeks and first fruits” (Bosman 1997:24). In Deuteronomy 26:10-12, first fruits and tithes appear to be connected, but it is not very clear what the relationship is.

for the need of the priests (Exd 29:27, 28; Lev. 7:32, 34; Num 15:17-21 etc); תְּרוּמָה was intimately connected with tithing, both being a substantial part of the maintenance of the temple staff. It was in this general sense that Malachi made reference to תְּרוּמָה (Mal 3:8; cf. Num 18:24).

### 1.5.3 FIRST FRUITS AND TITHES

The Hebrew term רֵאשִׁית refers to the first fruits which were usually presented as בְּכוֹרִים – first fruits offering, for the worship of YHWH in a chosen place. In the Deuteronomic code the practice of first fruits offering and tithing are so confused and interwoven that it becomes difficult to separate the two or identify them together in other codes. References to first fruit offerings are found in Exodus 23:14-19; Leviticus 23:9-17; Numbers 28:26-31; Deuteronomy 26:1-10. Synonymous terms used to refer to the period when בְּכוֹרִים were offered were: feast of Harvest (Exd 23:16), or feast of weeks (Lev 23:14-19; Num 28:26-31; Deut 16:16). The four provisions agreed that the בְּכוֹרִים came at the time of the second major annual festival of the Hebrews.

Guthrie (1962:655) submitted that the relation of the tithe to the offering of first fruits in Deuteronomy is difficult to substantiate. But he suggested that the basket of the first fruits could be a symbolic portion of the tithe in Deuteronomy 26:1-15, where tithes and first fruit offerings were reported together. Another suggestion for grouping them together may be the fear of a double tribute should they be separated from each other. He said “the term ‘tithe’ could have been introduced at some point to define first fruits more precisely” (Guthrie 1962:665).

But there are more evidences for their separation than for their being taken together as referring to one practice. All the codes that provided for the first fruits offerings are in agreement that they were given to the priest, but tithes were received by the Levites (Carpenter 1988:862). Furthermore, while there may be a fixed proportion in tithes, there was none for the first fruits offerings. Another major point that will help us differentiate the first fruits from the tithes may be in the timing of both offerings. Were they offered together at the same festival or at different festivals? The discussion below of our discovery as to the time of the annual tithes will define the relationship better. It is enough to say here that “the more apparent reason for first fruit offerings is the rendering of tribute to God as the provider of fertility, and remnants of this conviction can still be traced in the Old Testament view of the feast of weeks and first fruits” (Bosman 1997:24). Tithing stood for the same reason.

#### 1.5.4 PRIESTS AND LEVITES

The major recipient of tithes according to the priestly code were the Levites and the priests (Num 18:21-32). The Deuteronomic code included the foreigners, fatherless and the widows (Deut 14:22-29). It will be useful for us to understand who the priests and Levites were, and what their qualifications and duties were.

According to the priestly tradition, priests were drawn from the tribe of Levi, within which was a three fold hierarchy: the high priest (Aaron and his successors), the priests (Aaron's sons), and the other Levitical clans (Jenson 1997:1066). The priest was a human mediator between God and the people. God was represented to the people in the splendour of his clothing, in his behaviour, and in oracles and instruction, while in sacrifice and intercession the people were represented to God (Exd 28:29-30; Lev 16). The priest or the high priest must be of the family of Aaron, unblemished in body, and character, ordained and consecrated, etc (Exd 28-29; Lev 16&21). For their emolument, priests were entitled to a share of the sacrificial meat with the exception of the burnt offering. They also benefited from other offerings like תְּרוּמָה, the תְּנוּפָה, first-fruits and tithe of tithes, etc (Lev 6:24-26; 7:28-34; Num 18).

Figuratively, priesthood was applied to the nation of Israel as “a kingdom of priests and a holy nation” (Exd 19:5-6; Lev 20:26; Deut 14:2 cf. 1Peter 2:9-11). These priestly people were to mediate the knowledge and the blessing of the holy God to other people. It was not in this sense that tithing was applied in terms of emolument, except for the Deuteronomic introduction of the communal meal with tithes (Deut 14:22-27).

The prophets frequently accused the priests of ritual and moral failure (Ezek 22:26; Hos 6:9). The people were seriously affected each time the priests failed in their role of preserving distinctive Israelite faith and practice (Amos 4:9). The introduction of monarchy also affected the appointment of priests. Example, the political choices of Abiather and Zadok determined their respective fates (2 Sam 19:11; 1Kgs 2:21-27, 35). Eventually, “the demise of an effective royal line led to the political ascendancy of the priesthood, and the Hasmoneans combined the offices of high priest and king” in the inter-testamental period (Jenson 1997:603).

On the other hand, the Levites were regarded by some as servants of the priests and guardians of the temple. According to Jenson (1997:773), the subordination of Levites to the priests is evident at various points (Num 3:9; 8:19), although they had a privileged place in relation to other tribes. The Levites' duties in the priestly writings were to guard the sanctuary,

manual labour, receive tithes and offerings from the people, etc (Num 4:5-15; 8:24-26; 18:1-7, 21-24). Deuteronomy refers to both priests and Levites as Levitical priests (הַלְוִיִּים), thus grouping them together. It represents a non priestly perspective and may be using the terms more loosely. The historical books treated priests and Levites together like Deuteronomy (Josh 21). Ezekiel gave a prominent role to the Levitical priests who are to be descendants of Zadok (Ezek 44:15). The Chronicler compared the Levites favourably to the priests (2 Chron 29:34). But in Ezra-Nehemiah the number and role of the Levites depleted considerably, and most of their duties were taken over by the priests (Ezra 2:36-42; Neh 7:39-45).

In concluding this part, it has been explained that tithing was not peculiar to the Israelite religion and culture. It was practised by the ancient Israelite neighbours. Tithe was a part of the תְּרוּמָה which was used for the erection and maintenance of the sanctuary, and as an emolument for the priests and Levites, but it also included foreigners, the fatherless and the widow. The particular attention that was given to it by different traditions of the Old Testament explains its cultic importance to the Old Testament faith.

## **1.6 LITERATURE REVIEW**

In this section, we are limiting ourselves to a review of past significant works on tithing, which includes books, essays and articles. The review will focus on the following: Historical dating of the tithing codes in the Old Testament; the compatibility of the different codes that provided for tithing; whether the provisions for tithing were voluntary or obligatory; the purpose of tithing (whether it was an endowment for the cult personnel); on hermeneutical understanding/interpretation; and conclusion.

### **1.6.1 HISTORICAL DATING OF THE TITHING CODES IN THE OLD TESTAMENT**

The issue of the historical dating of the practice of tithing in the Old Testament is one of the controversial issues in contemporary biblical criticism. It is still difficult to present a universally accepted proposal amongst biblical scholarship.

Wellhausen (1885/1994:156-59), a renowned Old Testament scholar of the 19<sup>th</sup> century proposed three historical stages in the development of the institution of the tithe. According to

him, it was first a voluntary offering to God at the tribal sanctuary,<sup>7</sup> as provided for in the “Yahwistic source” (J). It was consumed by the worshippers in a communal meal, and was not appropriated by the Levites or Priests. The second stage was similar to the first but for its annual obligation and the communal meal at the central sanctuary (Deut 14:22-27) as provided for in Deuteronomic source (D). A later development of the second stage was the triennial tithes kept in the cities for the Levites, foreigners, widows and orphans which were not eaten by the worshippers at the central sanctuary. A proclamation of the fulfilment of this obligation was made at the central sanctuary (Deut 14: 28-29; 26:12-15). Wellhausen believed that the third historical stage developed from the later stage. At this time tithe was brought as a yearly obligation to the cities, collected by the Levites and no longer eaten by the worshippers. The Levites in turn tithed a tenth of the tithes to the priests, pooled together at the central sanctuary. This provision was found in Priestly source (P) and the post-exilic records of Nehemiah (Num 18:21-28; Neh 10:37-39). The aforementioned points made Wellhausen conclude that P source was later than JE, and D. This position was supported by S. R. Driver and others.

Kaufmann (1960:1) agreed that the J E D P sources discovered by tradition historical criticism for the composition of the Torah were legitimate; but to state that the Priestly source was the latest, composed in the exilic/post-exilic period was untenable. He believed that, in comparing the codes with one another, P was closer to JE than to D. Whereas it could be easily traced where D used P, it was not common to see P using D, which meant that P preceded D. Kaufmann (1960:187,188) remarked:

Now it is true that P's gifts outnumber those of JE and D. But, this does not in itself signify lateness. Being a collection of priestly *toroth*, P naturally gives more room to priestly and temple matters. It must further be considered that P presents no harmonious and ordered system of priestly dues, but mentions various dues in various literary corpora. Presumably, local customs are represented here which did not form a single system of sacred dues until they were gathered together. P's laws are certainly not an expansion of those of D, for they do not include D's dues- P ignores the second tithe, the sacrificial portions that D assigns to Priests, the first

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<sup>7</sup> An example was Bethel in Genesis 28:22 and Amos 4:4. Amos was represented here as having the same stage of the cultus as the Jehovistic.

shearing- but sets forth an entirely different enumeration. Furthermore, a comparison of what is common to the three legal codes reveals that P is closer to JE than to D.

Supporting the above view, McConville (1984:71) referred to a statement in Numbers 18:20, where it was said of Aaron that the Lord was his portion and inheritance in comparison with Deuteronomy 10:9 about Levi. It was likely at this point, that D knew of the tithe law of Numbers, and therefore that the tithe law of Deuteronomy was framed with cognizance of it. Other points used by Kaufmann to support the priority of P to D were:

- a. Genesis 14 and 28 as well as Amos 4:4 portray the early tithe as a freewill or votive offering to the priesthood or temple (1960:191).
- b. Leviticus 27:31-33 included the tithe law in the context of votive offerings (vv. 1-25) and devoted things, not in the context of obligatory annual dues. Moreover, Leviticus 27 was one of the oldest passages of the Torah.
- c. The tithe regulations in Numbers 18:21-32 must be dated early because they had direct influence in the days of Nehemiah (Neh 10:37-40; 12:44, 47).
- d. D was later than P, and its tithes law was invented by the author to link the people with the chosen city.

Wellhausen and Kaufmann, the advocates of the two different arguments from the foregoing are in agreement that there were developing stages for the practice of tithing in the Old Testament. What appears to be confusing is the dating of the various codes that provided for tithing. The exponents of the priority of D believe that it was compiled during the King Josiah's reform in 7<sup>th</sup> century BCE (2Kings 22-23), and P during the post-exilic era, at the time of Ezra-Nehemiah in 5<sup>th</sup> or early 4<sup>th</sup> century BCE. Placing the composition of P in the post-exilic period does not seem to correspond with the practice that was in vogue. The books of Ezra and Nehemiah would definitely contradict the dating, because there is a kind of harmonization of the two codes (P and D) in references to tithing in the Book of Nehemiah. Looking at Nehemiah 10:37-39: the Levites who received tithes from the people kept them at the store house of the temple in Jerusalem. This example is definitely a redaction of P's provision of the Levites receiving tithes (Num 18:21-32), with D's provision of the central sanctuary (Deut 14:22-29). If P was composed at the same period with Nehemiah, it appears difficult to see how two different

laws on the same event could function together without a contradiction. Let us conclude this section with the comment of Averbeck, “there is no real need to posit a chronology of sources with conflicting views of the single tithe in ancient Israel” (1997:141).

### **1.6.2 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<sup>8</sup>, 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).

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<sup>8</sup> Sabbatical cycle in the Old Testament was seventh year period when the Israelites were not supposed to work or tithe (Lev 25:4; Deut 15:1).

Some scholars' opinion is that the tithing 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.

### **1.6.3 WHETHER THE PROVISIONS FOR TITHING WERE VOLUNTARY OR OBLIGATORY**

The provisions for tithing present other problems for the biblical scholar. Is the tithe a voluntary or obligatory gift? Jagersma (1981:117) observed correctly that in Gen 14:20; 28:22 and probably Amos 4, that the tithe was free gift, whereas, elsewhere it was obligatory. He seems to agree with Kaufmann that in the priestly code there is no annual obligation. Kaufmann grouped them as votive or freewill offerings, which were not mandatory, stating that it was in Deuteronomy and later Judaism that tithe was made an annual obligation (1960:190).

Milgrom doubted if the institution of a voluntary tithe did exist in early Israel, claiming that there is no evidence for it in the Bible. In support, Averbeck states, "there is no question that the tithes are obligatory in Deuteronomy as they are in Leviticus-Numbers" (1997:1042). Milgrom (1976:55, 56) refuted Kaufmann's argument with the following points:

1. No verb is used on the order of  $\square \square \square \square \delta$  or  $\square \square \omega \square \diamond$  which might allow for a voluntary votive or dedicatory act.
2. The animal tithe appears only once again; in the Chronicler's account of Hezekiah's reform together with the crop tithe (2 Chr 31:6) where they are termed

מִן הַיָּדֵי הַלְוִיִּם מִן הַיָּדֵי הַכֹּהֲנִים, “revenue of the Priests and Levites” (v.4). If the Chronicler’s account is correct, then it testifies to a fixed income for Levites as well as for priests, i.e. an annual tithe.

3. The very fact that the tithe in D is annual and compulsory (Deut 14:22ff) implies that it rests on an earlier tradition.<sup>9</sup>

4. Both Leviticus tithes are called “holy to the Lord”, implying that they belong to the priests.

5. Kaufmann himself has ably shown that the royal tithe, an annual tax, was an ancient institution (1 Sam 8:15, 17 and cf. Ras Shamra’s ma’saru, and me’sertu) which the King could award to his officials.

6. Israel’s environment not only demonstrates the existence of a royal tithe. The sources also point to the tradition of an annual temple tithe, especially in Babylonia.

Let us restate Kaufmann’s position. He did not apply the votive or voluntary to all the codes that provided for tithe. He was arguing in favour of the P code, showing that the mandatory nature of tithing was a later development that was introduced by D and not P. Even Driver’s position supports the voluntary nature of tithe at the beginning stage: “originally the tithe will have been rendered voluntarily, as an expression of gratitude to God, the giver of all good things” (1902: 169).

It is certain that the tithes mentioned in J E sources (i.e. Gen 14 and 28) are voluntary in nature. But the provisions of P and D which appear to complement each other were not voluntary. The postexilic practice at the time of Nehemiah has a different kind of obligation- “self obligation” (Neh 10:35). We observed that the obligation to tithe unlike other Old Testament laws appears to be different. Whereas there is a death penalty or some form of punishment in connection with violating the laws, there seems to be none for tithe, except for the pronouncement of curses in Malachi<sup>10</sup>. There is no record of punishment whatsoever meted to the

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<sup>9</sup> The earlier tradition here refers to Leviticus. 27:31. This implies that Milgrom agrees with Kaufmann that P’s provision for tithe preceded D.

<sup>10</sup> Any defaulter of the Sabbath day of rest was usually stoned, it was not so with tithing (Exodus 31:14).

defaulters in those passages where tithing was abandoned by the people.<sup>11</sup> It appears the tithing obligation is an appeal to the people's conscience, since the punishment of defaulters is not executed by any human authority but God's. Sources consulted do not seem to discover this aspect of enquiry. A comparison of tithing as an obligation with other Old Testament laws was completely neglected.

#### **1.6.4 THE PURPOSE FOR TITHE: AN ENDOWMENT FOR THE CULT PERSONNEL?**

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<sup>12</sup> 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

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<sup>11</sup> Hezekiah and Nehemiah complained against non payment of tithes by the people. There was no indication of any punishment to the defaulters when it was reinforced (see 2 Chron 31:1-11; Neh 10:35-39).

<sup>12</sup> Anderson argued that "the sacred or secular quality of the tithe must be understood in terms of the means by which it was collected and distributed... the tithe laws cannot be understood, simply in terms of diachronic development" (Averbeck 1997:1047).

completely aloof in relation to the payment and collection tithes for the benefit of the temple” (Jagersma 1981:124).<sup>13</sup> 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 hierocracy” (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).

### **1.6.5 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).

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<sup>13</sup> 1 Samuel 8:6-22 muted the idea that the new king would demand a tithe of grain, vineyard and flocks from the people: a sharp contrast to the injunctions of P and D. We are not sure whether it was actually practiced by united or divided monarchy. This passage contributed to Jagersma’s conviction, who inferred that Solomon and Hezekiah, even Nehemiah, a state official had interests in the tithe collection (Jagersma 1981:124).

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 – (מַעֲשֵׂר רִשְׁוֹן) and the second to be brought to Jerusalem, called “the second tithe” (מַעֲשֵׂר שְׁנִי); 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 19984:74 and Weinfeld 1971:1161), but in the religious *halakhic* 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 as it will be shown later.

### 1.6.6 THE SEASON OF THE ANNUAL TITHES

Apart from the daily, weekly, and monthly offerings/sacrifices in the Pentateuch, there were three major annual festivals in the land of ancient Israel. Exodus, Leviticus, Numbers and Deuteronomy reported about the three major annual festivals in one form or another. In Exodus 23: 14-19, the feasts mentioned were: (1) feast of unleavened bread, (2) feast of Harvest, and (3) feast of ingathering. Whereas in Leviticus 23:9-19; Numbers 28:26-31 and Deuteronomy 16:10-17, the national festivals were referred to as (1) feast of unleavened bread, (2) feast of weeks, and (3) feast of tabernacles or booths.

The first annual festival, the Feast of Unleavened bread was closely related to the Passover. Passover was celebrated on the 14<sup>th</sup> day of the month of **ניסן**<sup>14</sup> (the first month of the year), while the Feast of Unleavened bread was celebrated on the 15<sup>th</sup> day of the same month. The people were asked to come with some form of offering (Exd 23:15; Num 28:19, 20). Feast of Weeks or Harvests was the second annual festival, celebrated seven weeks after the Passover, on the fiftieth day<sup>15</sup>. It was related to the offering of first fruits. At this period first fruits were brought to the priest at the sanctuary (Exd 23:19; Lev 23:17; Num 28:26; Deut 16:16// 26:1-10<sup>16</sup>). Feast of Tabernacle or Booths, celebrated at the end of the farming year, was the third annual festival. It is also called the Feast of Ingathering or Thanksgiving. Usually, the offering at this

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<sup>14</sup> In the ancient calendar, where the year began in autumn, the month of Abib (**ניסן**) corresponded to what was, in the later calendar, the first month of the year, in the spring (Vaux 1961:485). During the Babylonian captivity, after the destruction of the First Temple, the Babylonian names of the months were adopted and are still used. These are Nisan, Iyyar, Sivan, Tammuz (its origin in the name of a Babylonian deity was either unknown or ignored), Av, Elul, Tishri, Marheshvan, Kislev, Tevet, Shevat, Adar (Jacobs 1987:4865). Abib (**ניסן**) corresponds with Nisan.

<sup>15</sup> The New Testament refers to this period as Pentecost (cf. Acts 2:1-14).

<sup>16</sup> Deuteronomy did not specify first fruits at 16:16, but a contextual reading of Deuteronomy 26:1-10 will give the understanding, that it was referring to a period of harvest, which was a major feast that occurs only once in a year, the feast of weeks.

time exceeded that of any other convocation (cf. Num 29:12-38). Vaux (1961:491,496) gave an insight that the feast of Unleavened Bread and the Feast of Weeks marked together the beginning and the end of harvest-time. And the Feast of Ingathering was “the most important and the most crowded of the three annual pilgrimages to the sanctuary.” It was a farmers’ feast; when all the produce of the fields (Exd 23:16), and all the produce of the threshing-floor and of the presses (Deut 16:13) had been gathered in. The farmers gathered to give thanks to God in a joyful feast.

In summing up our findings, it is obvious that tithes were gathered during the Feast of Ingathering the final feast of the year. At this time, the farmers were not gathering their produce from the lands to their barns but from their houses to the sanctuary in proportion to their blessings. The period between the second feast (Feast of Weeks or Harvest) and the third feast (Feast of Ingathering or Booths) was the time of evaluation to determine the quantity that would be paid to the sanctuary as tithes. The proclamation in Deuteronomy 26:12-15 makes sense here, that while the tithes’ proceeds were still in the custody of the payer before the Feast of Ingathering, he did not consume them on account of mourning or ill health. So the major features of the three festivals were:

- (i) Passover for the Feast of Unleavened Bread,
- (ii) first fruits for the Feast of Weeks, and
- (iii) Tithes for the Feast of Tabernacles.

Duane Christensen (2001:304), in commenting on Deuteronomy 14:22-23 said, “The offering in question consists of one-tenth ‘of your grain, wine, and oil, and the firstlings of your herd and your flock.’ This tithe is to be presented in the Feast of Booths, at the end of the agricultural year, to be consumed by the household of each worshipper.” Christensen’s opinion is that the tithes and the offering of firstlings presented in the text (Deut 14: 22-15:23) are concerned primarily with the Feast of Booths (and to a lesser extent the feast of Weeks (2001:302). This conclusion becomes clearer when we study the reforms of Hezekiah (2 Chronicles 29-31). Tithes were brought in abundantly at the time of Hezekiah. 2 Chronicles 31:6-8 records:

The people of Israel and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep, and the tithe of the dedicated things that had been consecrated to the Lord their God, and laid them in heaps. In the third month they

began to pile up the heaps, and finished them in the seventh month. When Hezekiah and the officials came and saw the heaps, they blessed the Lord and his people Israel.

(NRSV))

The priestly writings confirmed that the Feast of Tabernacles (Booths) was celebrated on the seventh month (*Tishri*) of the agricultural year (Lev 23:34; Num 29:12). So tithes were collected during the Feast of Tabernacles. The restoration of Passover was concurrent with the restoration of tithing. When Passover and other major feasts were abandoned by the people, it became clear why tithing was not practised. But Hezekiah's reform restored the annual festivals. First fruits offering and tithes were usually connected to festivals, and not to ordinary occasions as can be attested to by the discussions above. So if tithes were collected during the Feast of Ingathering, and the first fruits, at the Feast of Weeks, tithes and first fruits were not the same. Tithes were the major sources for supporting the cult and its personnel.

### **1.6.7 ON HERMENEUTICAL UNDERSTANDING/INTERPRETATION**

How do we interpret the understanding of tithing from the Old Testament to New Testament Christianity, especially when our research focuses on its implications to believing communities in Africa? According to Pieter Verhoef (Verhoef 1974:127):

It is a matter of sound hermeneutical principle to consider the nature of the relationship between the two covenants when we try to interpret an Old Testament datum and apply it to New Testament situation. In connection with tithing it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it, therefore, has lost its significance as a schema of giving under the new covenant. In this respect we have both continuity and discontinuity. The continuity consists in the principle of giving, and the discontinuity in the obligation of giving in accordance to the schema of tithes.

Verhoef's (1974:127) argument stems from his understanding of Hans Brandenburg's commentary on the Minor Prophets, who commented that the stipulations of the ceremonial law are only a shadow of what is to come in Christ. He contended that references pertaining to the ceremonial law, such as tithing; do not have normative application in terms of the new covenant.

Averbeck made some important statements in support of Verhoef, even though in milder form. He said, “the absence of any mention of the tithe principle in the midst of all the forceful statements of other principles for New Testament Christian giving renders arguments for tithing as a rule for Christian giving as questionable, to say the least” (Averbeck 1997: 1054). He feels that Apostle Paul has other compelling principles for giving in the New Testament which Christians should follow and not the principle of Old Testament tithing.

Amongst those who think the Old Testament tithing can find a place in the new covenant is H. V. Bernet. He said that public theologians “must invoke constantly a hermeneutic of suspicion” (Bernet 2003:17). Commenting from Deuteronomy 14:22-29 and 26:12-15: Bernet said that social workers should adopt a systematic process of ameliorating the predicaments of the underdogs. The references to Levites, foreigners, orphans and widows in the two passages were interpreted in terms of the less privileged people in the society. But there was no stress on the literal application of tithing in Bernet’s book.

Powell Edward did a critique of Verhoef’s essay on the hermeneutical interpretation of tithing. To him, “to deny the tithe is to deny God’s covenant and to deny that God is our Lord and king. It is simply another way of saying, ‘we have no king but Caesar’, a cry not only of the chief priests who crucified our lord, but of the antinomians who crucify him afresh today” (Edward 1979:12-13). He claims that those who refuse to tithe in the new covenant are doing so under the pretence that they are giving the Lord everything they had, whereas in the real sense they have not given to God even a twentieth of their possession. He also believes that Verhoef confused the idea of Sabbath and priesthood. He contended that the priesthood of all believers does not rule out the idea of ordained ministry in the Church; it does not also presuppose that every Christian is an employee of the local church. Furthermore, Sabbath day does not mean that only one day out of seven was kept holy in the Old Testament. The Lord’s Day (i.e. Sunday) is being observed in the New Testament as the New Testament Sabbath. “The purpose of tithe is to establish the Lordship of God over both man and his society”; he argues that this Lordship did not stop in the Old Testament (Edward 1979:98). Edward reiterated the “blessing and curse” formula of Malachi 3:8-10 with the following statement: “God enforces his plan of taxation by direct blessing and cursing of those persons, families, and societies that either keep his laws of taxation or refuse to do so” (Edward 1979:137).

Gordon Wenham ([http://www.the-highway.com/law2a\\_Wenham.html](http://www.the-highway.com/law2a_Wenham.html) - accessed on 5th March, 2005) has given an insight into how to interpret the Old Testament law in the New Testament. Citing the Sabbath day as an example he said:

Positively, it (Sabbath) was a day set aside for worship (Is. 1:13). Like the tithe, the setting apart of one day in the week is a token of the consecration of the whole. The reason given in Exodus for the observance of the Sabbath is imitation of God, who rested from the work of creation on the seventh day. In Deuteronomy it is remembrance for God's deliverance from Egypt; under the new covenant Sunday commemorates the resurrection.

The Church fathers had two lines of interpretation. First, many, especially the monastic writers, regarded the Old Testament as superseded by the teachings of Christ. Irenaeus wrote: "the Jews had indeed the tithes of their goods consecrated to him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely"- haer. 4:18 in ANF 1:485 (Wilson 1992:580). Others, like Cyprian and Chrisostom occasionally rebuked Christians who thought it was an achievement, that what the Jews took for granted, the Christians were bragging about it.

Secondly, Augustine and others accepted the Old Testament tithe as a minimum standard of giving for Christians. According to Augustine, "You are not under obligation to bring the tenth part of your possessions, as was done by the Jews, but you must follow the example set by Abraham, who paid his tithe before the time of the Mosaic law" (Verhoef 1974:122). Augustine argued that tithing was pre-Mosaic. So to give a tenth of ones resources is not necessarily following the Mosaic Law.

The relevance of the Old Testament tithing to the New Testament Christianity can be understood in the relationship to God's covenant. According to Kalu, "the writing of his law in our hearts which he promised in Jeremiah 31:33, did not remove the obligation to obey and keep our part of the covenant relationship; tithing is one of such obligatory demands" (Ajah 1995:Vii). The principle advocated by Verhoef only makes sense if it is referring to a proportionate<sup>17</sup> giving

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<sup>17</sup> Apostle Paul taught the early church the principle of proportionate giving (2 Corinthians 9:6-9). It appears to me, that is what a hermeneutical consideration of tithing is all about.

and not just giving in a general sense, because tithing in the Old Testament represents a type of proportionate offering and not just every form of offering.

## **1.7 CONCLUSION**

In summing up our findings on tithe- related works, we have discovered that a lot of work has been done on the historical dating of the tithing codes in the Old Testament, the compatibility of the different codes that provided for tithing, whether the provisions for tithing were voluntary or obligatory, the purpose of tithing, and on the hermeneutical understanding/interpretation. However, not much work has been done on the theological perspectives of tithing in the Old Testament. This research seeks to provide a resource for closing this gap.

Wellhausen (1885/1994:156-59) proposed three historical stages in the development of the institution of the tithe. The first was a voluntary offering to God at the tribal sanctuary, which was consumed by the worshippers in a communal meal, and was not appropriated by the Levites or Priests (Gen 14; 28). The second stage was an annual obligation observed with a communal meal eaten by the givers at the central sanctuary (Deut 14:22-27); which later development was the triennial tithes kept in the cities for the Levites, foreigners, widows and orphans. The last stage was when the tithes were appropriated by the cult personnel as their emolument (Num 18:21-28; Neh 10:37-39). These made Wellhausen conclude that the Priestly source came later than other traditions in the Pentateuch. But in contrast, Kaufmann (1960:187-191) supported by McConville (1984:71-84) argued that

- a. Genesis 14 and 28 as well as Amos 4:4 portray the early tithe as a freewill or votive offering to the priesthood or temple (not eaten by worshippers as suggested by Wellhausen).
- b. That Leviticus 27:31-33 included the tithe law in the context of votive offerings (vv. 1-25) and devoted things, and not in the context of obligatory annual dues. Leviticus 27 was one of the oldest passages of the Torah, which was priestly in origin.
- c. The tithe regulations in Numbers 18:21-32 must be dated early because they had direct influence in the days of Nehemiah (Neh 10:37-40; 12:44, 47).
- d. D was later than P, and its tithes' law was invented by the author to link the people with the chosen city.

Apparently, there was a point of agreement in the two schools of thought, namely: there were developing stages for the practice of tithing in the Old Testament. What appears to be confusing was the dating of the various codes that provided for tithing. We agree with Averbeck (1997:141) that there was no real need to posit a chronology of sources with conflicting views of the single tithe system in ancient Israel. It will be shown that the theological motivations of the different historical stages remained the same.

On the compatibility of the different codes that provided for tithing, S R. Driver (1895:169) submitted that the tithe law in Deuteronomy was in “serious and indeed irreconcilable conflict” with that of Leviticus and Numbers. He cited the redemption of tithes in Leviticus 27 and the commuting of tithes in Deuteronomy 14 as an example. He believed that the two accounts represented different stages or developments in history and not one tithe practice (cf. Wellhausen 1885/1994:156). Conversely, Averbeck (1997:1041) and McConville (1984:71) argued that the tithe passages in Pentateuch were not contradictory but complementary; that the writers wrote from different perspectives (e.g. Numbers from the perspectives of Levites and Priests, and Deuteronomy from the perspectives of the nation as a whole).

Furthermore, Kaufmann (1960:190) opined that, in early Judaism and the priestly code, tithes were votive or freewill offerings, which were not mandatory, and that it was in Deuteronomy and later Judaism that tithe was made an annual obligation (cf. Jagersma 1981:117). But Milgrom (1976:55, 56) doubted if the institution of a voluntary tithe did exist in early Israel, claiming there was no evidence for it in the Bible (cf. Averbeck 1997:1042). One could easily accept that the tithes mentioned in Genesis 14 and 28 were voluntary in nature. But the provisions of P and D which appear to complement each other were not voluntary. The book of Nehemiah recorded another kind of obligation- “self obligation” (Neh 10:35). Apparently, the tithing obligation was an appeal to the people’s conscience; there was no reference to any human censorship of defaulters, but only a divine scrutiny (Mal 3:8, 9).

The purpose of the tithe in Numbers 18:21-28 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. Averbek concluded that the consumption of the tithes by the offerer and its distribution to the poor did not make it secular.

On the number of tithe laws, Kaufmann (1960:187-190) argued, “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...”. He argued that Leviticus 27 presented a different type of tithe law from that of Numbers 18 and Deuteronomy 14. Leviticus 27 was the earliest and extant form of tithing that 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. Conversely, post-biblical Jewish tradition had grouped it as follows (a) a first tithe consisted of the tithes to the Levites and priests (Num 18; Deut 14:27); (b) a second tithe was eaten by the payer and his household at the central sanctuary; (c) the third tithe was referred to as the tithe for the poor; it occurred on the third and sixth year of the Sabbatical year and was for the foreigners, the orphan and the widow (cf. Mishna. *מְעַשְׂתָּא* 2: 1; Josephus Antiquities 4, 240-243). But McConville (1984:74) on the other hand argued for a single tithe law in the Old Testament, citing that the book of Nehemiah, which was in full view of traditions before it drew from both D and P laws, applied only one tithe law.

There was no consensus on the hermeneutical understanding of tithing in relation to New Testament Christianity. Verhoef (1974:127) argued that, in conjunction with the whole system of giving and offering, tithing belonged to the dispensation of shadows, and that it, therefore, has lost its significance as a schema of giving under the new covenant. In this respect we have both continuity and discontinuity. The continuity consists in the principle of giving, and the discontinuity in the obligation of giving in accordance to the schema of tithes. Conversely, Edward (Edward 1979:12-13) posited that to deny the tithe was to deny God’s covenant and to deny that God was our Lord and king. Early Church fathers like Augustine and others accepted the Old Testament tithe as a minimum standard of giving for Christians. According to Augustine, “You are not under obligation to bring the tenth part of your possessions, as was done by the Jews, but you must follow the example set by Abraham, who paid his tithe before the time of the Mosaic law”. So he argued that tithing was pre-Mosaic (cf. Verhoef 1974:122; Wilson 1992:580).

It is certain that a reasonable number of scholars support different historical stages or developments in the concept and practice of tithing in the Old Testament, hence their

interpretation of multiple tithing laws, and the incompatibility of the codes that provided for tithing. This research will contribute to the debate, especially in the area of theological perspectives on tithing where much work has still to be done. In the light of the exegetical enquiry of the theological perspectives of tithing from the Pentateuch, which serves as the bedrock of the practice of the tithe in the Old Testament, the researcher will show that the historical developments did not suggest multiple tithe laws or contradiction of codes, but the contextualization of one tithe system. The different historical/theological contexts or traditions for the tithe concept in the Old Testament (whether Priestly, Deuteronomic, Prophetic or Chronistic), presented the worship of God as the greatest motivation for tithing, despite the various nuances on the beneficiaries. Even though the functions of the tithe might differ from code to code, the nature of the tithe law was basically the same; it was sacred to the LORD. The continual relevance of theological values and their adaptation in different contexts or backgrounds offer some insights into the application of the tithe system to the Church in Africa today.

In conclusion, the documentary hypothesis of J E D P sources popularized by Wellhausen has advanced to us a good reference for Old Testament studies. We will not dabble into the confusion of chronology between the Wellhausen and Kaufmann Schools. So our study on tithing in the Old Testament will be based on the different traditions of the Old Testament canon in the Pentateuch, the Prophetic and Chronistic documents, which cover the periods: pre-exilic, exilic and post-exilic.<sup>18</sup> This research does not seek to eradicate the funding problem of the African Churches, for that will be a utopian attempt. It is an appeal to follow a theologically reflected approach in adopting the tithe system as a means of mobilizing local resources in support of the Church programmes in Africa. This project will become a reference material for future researchers of Biblical studies in demonstrating the relevance of Biblical theology to the contemporary setting.

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<sup>18</sup> In our examination and evaluation of the tithe system in the Old Testament, these corpora (Pentateuch, Prophetic and Chronistic documents) refer to these periods (pre-exilic, exilic and post-exilic) in terms of their content, and not necessarily about their time of origin.

## **Chapter 2      A SURVEY OF TITHING IN THE ANCIENT NEAR EAST AND THE OLD TESTAMENT**

### **2.1    INTRODUCTION**

Ancient Near East research has proved that tithing was a widespread practice which was not peculiar to Israel. Other religions and cultures of the Ancient Near East practised it. So this section will survey some of the available records of tithing from Egypt, Mesopotamia (*viz*: Old Babylonia, Assyria, Neo-Babylonia, Persia) and Ugarit. We will also preview selected references to tithing in the Pentateuch, Prophetic and Chronistic writings. An evaluation of the relevance of the Ancient Near Eastern tithing to the Old Testament will conclude the chapter.

### **2.2    IN THE ANCIENT NEAR EAST**

The world of the Old Testament included Egypt, Mesopotamia, Syria-Palestine, and South Arabia. The customs and the traditions of the aforementioned offer some insights in understanding the concept of tithing in the Old Testament. Documents from Ugarit (ca. 14<sup>th</sup> – 13<sup>th</sup> Centuries BCE) were the major sources of our understanding of tithing in the Ancient Near East. Other useful data came from Ancient Egypt (ca. 2850-1150 BCE), Old Babylonia (ca. 2017-1750 BCE), Assyria (ca. 1363-612 BCE), Neo-Babylonia (ca. 612-539 BCE), and Persia (ca.539-332 BCE).

#### **2.2.1    EGYPT (CA. 2850-1150 BCE)**

Egypt differs from other ancient Near Eastern nations. The majority of the names for its territorial divisions or *Nomes* referred to some symbol for the divine. In addition, many of the cities took their names from the local temple or from some epithet or attribute of the god venerated there, and the great majority of the inhabitants bore names referring to the divine in some way. Ancient Egypt was divided into three different administrative conveniences, namely: state, province and temple.

### 2.2.1.1 State Administration

Quirke (2001:13) defines royal administration in Ancient Egypt as the socio-economic institution installed to control resources within a defined terrain, which functions for technological development. The Egyptians differentiated between the local and national levels of administration by prefixing to a title a phrase invoking royal authority: e.g. seal bearer of the reigning king, or Pharaoh's scribe. This nomenclature was limited to a high official in the royal court which was headed by the Pharaoh. A provincial governor could only bear the name as a sign of promotion. The vizier, "an overseer of works" or the "chief of directors of craftsmen" was the Pharaoh's representative in coordinating the supervision of quarrying, mining and other judicial aspect of the royal officers.

The Pharaoh appointed temple officials, and the temple lands were managed by the court officials. State revenues came from local areas through a properly documented record of property preserved indirectly in hieroglyphic references. Livestock and labour force formed two naturally variable resources, and their calculation was the basis for the assessment of estates (Quirke 2001:15).

### 2.2.1.2 Provincial Administration

The governance of Egypt on the regional level fell under the provincial administration. During the Greco-Roman times, the usual designation for these Egyptian regional administrative districts was '*Nome*'. At the head of each "*Nome*" was a *nomarch* (Pardey 2001:16). The major function of this administration was to mobilize economic resources for the state. Taxes on agricultural products were collected by it, the population was recruited for work projects for the state, and a proper record of every detail was documented in region registers. The provinces carried their functions out in close cooperation with the central authorities, under the control of the highest executive official of the land, the vizier. The *nomarchs* received instructions from the vizier. The assessment of taxes and the calculation of the number of the labourers to be provided were made in the central offices. The tasks assigned were then executed in each locality under the direction of the *nomarch*, according to the direction of the central authority, as communicated through the regional authorities. The *nomarchs* sometimes doubled as the high priests at the local temples.

### 2.2.1.3 Temple Administration

The temple played a prominent role in ancient Egyptian society. Temples were both religious and economic institutions, having their resources and their priestly, administrative and productive personnel. Different types of temples were in existence, ranging from the main religious centres in Thebes, Abydos, Memphis, and Heliopolis, to the modest ones in the countryside. Two major types of temple existed, which included (a) the cult temples of local deities acknowledged throughout Egypt, whose provisions were added to by each Pharaoh, and (b) the funerary or memorial temples that were the personal foundations of the Pharaoh. According to Haring (2001:20) “the cult temples had religious and economic ties with the memorial foundations in their vicinity.”

The Pharaoh saw it as his duty to build the temples and to provide them with food and luxury items. He did this by giving to the temples their own means of production, as well as part of the materials and objects required. The endowments of land for local cult temples were modest and emphatically meant for the upkeep of the priests. The funerary temples were assigned their proper domains throughout the country. It was not the duty of the temples to collect the revenues from their domains but rather of the royal residence, which kept part of the products and passed on the rest to the funerary temples.

The temples had agricultural domains rented out to private tenants and other institutions. The main products of the temple and domains were emmer wheat, barley, flax, and fodder. Vegetables, fruit, olives, and grapes (for wine) were grown in the temple gardens or vineyards. In addition to their fields, gardens, and personnel, the temples also had their own granaries, treasuries, workshops, fowl-yards, cowsheds, slaughter houses, and boats. These resources constituted the temple estate.

The temple administrators were the priests, supervisors, and scribes. The second group was the lower productive and administrative personnel. There was not much distinction between priestly and non priestly functions; a priest might be concerned with everyday economic affairs, while the temple craftsmen could also be part time priests. Priests and temple officials were appointed from prominent local families or from the ranks of high state officials, whereas productive personnel were usually referred to as “slaves” or “serfs”, who were collectively assigned or “given” to the temples, rather than appointed (Haring 2001:22).

Priests were appointed by the Pharaoh since, in theory; they replaced the Pharaoh as the performer of temple rituals. The temple service in Egypt was conducted by and for the Pharaoh in order that he might have long life, health and power. Since the high priest was appointed by the Pharaoh, he emphasized the needs and desires of the Pharaoh (McCReady 1988:961). In principle, the Pharaoh, son of the god, was the sole priest, the sole mediator between men and the divinity. Hence, it is always the Pharaoh who is shown on the walls of temples performing the ceremonies of the daily ritual, but in an actual sense, the priests appointed by him did the functions on his behalf (Vergote 2003:127). McCReady (1988:961) records that some Ugaritic and Phoenician inscriptions refer to a chief priest at the top of a structured priesthood. Thus it seems that a chief priest heading a priestly hierarchy was a fairly common phenomenon in the ancient Near Eastern world, with close if not blurred lines between the Pharaoh and the high priest.

There were no specific mentions of tithe as a source of revenue for the temples or state in earlier documents. North (2001:404) reports that a stele found at Naukratis in Egypt, dating from the first year of Nectanebo 1 (380 BCE), decrees that the temple of Neith of Sais is to receive a tithe of the port's turnover and goods produced. Miriam Lichtheim (2002:130-134) presented a report on a text which probably was a work of the Ptolemaic period referred to as the "Famine Stela".<sup>19</sup> The text portrays the Pharaoh of Egypt issuing decrees for the collection of tithes on all expeditions to the temple of Kahnum as a sign of gratitude to the deity who had promised him an end to the famine in the land. Some scholars believe that this text was based on a genuine Old Kingdom decree from the time of King Djoser of the third dynasty (Lichtheim 2002:130).

## **2.2.2 MESOPOTAMIA (CA. 2017-332 BCE)**

Mesopotamia hosted some of the great empires of the Ancient Near Eastern world. In world history, much more than was previously thought is owed to the high civilization of Ancient Mesopotamia, which had a long, glorious history stretching back for at least 3 millennia before the rise of Greece and Rome. References to tithes contributed to temples are attested in Old Babylonian, Assyrian, Neo-Babylonian and Persian periods.

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<sup>19</sup> Read the text in section 3.3.1.1

### 2.2.2.1 Old Babylonia (ca 2017-1750 BCE)

In Old Babylonia the Akkadian term *eshru* was used to designate the annual tithe. Tithes were stored in the temples' treasuries, and some of the temple representatives were put in charge of these stores. Weinfeld (1971:1156) reported, 'the cattle were marked with a temple mark; the tithe of grain and dates could be converted into money when desirable.' Goods subject to tithes were barley, dates, sesame, flax, oil, garlic, wool, clothes, cattle, houses, slaves, sheep, birds, wood, products of silver and gold (Gelb 1964:368). Other revenues received by the temple included "sacrifices" (*niqu*), "freewill offerings" of animals (*ginu*), and produce (*satukku*). Some of the imposed contributions were used for sacrifices (Olmstead 1970:75). An individual could borrow from the tithes collected, but was expected to pay back with interest at the next harvesting season:

"PN has borrowed (24 shekels of silver), being the tithe (*eshretu*), from Shamash  
(at the time of the harvest he will return the barley) Shamash demands the tithe."

(GELB 1964:368)

### 2.2.2.2 Assyria (ca. 1363-612 BCE)

In Old and New Assyria, the king was the uniting figure for all Assyrians. He provided a link with the supernatural world, in that he was the human representative of the god Ashur, the chief deity of the Assyrians. Assyrian society was made up of several sub-units, beginning from the ordinary peasant, to the village, to the city and to the central administration under the king. Taxes on lands and products followed the same route. It was assumed that the lands were held in trust for the king, who was the image of the god Ashur. Saggs (1984:126) reported that every village was linked together to the king through the annual taxes and periodic religious festivals. A distinction between the secular and the sacred did not exist.

There was not much difference between the palace and the temple. Each derived its income primarily from agricultural holdings, either directly or through payment of rent and taxes; secondarily, from what the workshops of the organization produced; and lastly, from what was offered by the pious worshippers of the god as gifts. A central administration received all income and distributed the same in accordance to custom or political considerations. The only difference between the palace and the temple was that the palace remained the household of the king, called *cella*, while the temple was the household of the deity (Oppenheim 1964:95).

The king of Assyria was the high priest of the god Ashur. As such, he performed sacrifices and was in a position to influence both temple and cult. The building and the constant maintenance of the sanctuaries were done by the king. Since he was clearly unable to perform all the duties which fell to a high priest, he nominated someone to act as his substitute: frequently this might be either one of his sons or one of the senior members of the priesthood - a 'great priest' (Contenau 1954:280).

The following Akkadian terms were used for tithes in Assyria: *eshretu* and *eshru* – meaning: tenth-part, tenth shares, which included, a tax of one-tenth of the yield of the field; a tithe of the paternal estate; a tithe on house, field and garden; a tithe on slaves; and a tithe on dates, barley, money, wool, small cattle, and large cattle.

Three categories of tithe were identified, namely: (a) Tithe payable to gods or temple. The Assyrian deities were *Bel*, *Nabu*, and *Nergal* symbolized by the temples. Goods for tithe included wool, sesame, dates, donkeys, silver, and bulls. (b) The tithe of the king. This tithe was backed with an edict, and the payment was mainly in silver. (c) Tithe lands which belonged to the goddess were rented out to tenants who paid annual tax to the temple.

The payment of tithes was the responsibility of everyone starting from the king to the local ruler and individual tenants. It was the king's responsibility to build and maintain the temples which represented his tithing contributions, although it is observed that these contributions came from the tithes of the subjects. The percentage was approximate and not exact as we can see from the quotation from the Assyrian Dictionary,

Referring to a ten percent tax levied on garments by the local ruler, the palace has taken eight garments as your one-tenth tax (on 85 garments). Eleven garments as one-tenth tax (on 112 garments).

(GELB 1964: 368)

Defaulters were regarded as debtors to the temple and the palace, who stood the risk of being enslaved or their loved ones detained by the king through the local temples, as we can see from the following quotation:

Referring to a share in business, I am credited at the house of *karum* with a one-tenth share of the caravan of PN... I have detained PN because I have guaranteed for the one-tenth shares ...

(GELB 1964: 368)

The payment of tithes was mandatory in Assyria. The king of Assyria united the kingship and the priesthood. He was the chief priest of the land who nominated or appointed other serving priests for the Assyrian temples. The practice in the Old Testament is different. When Samuel was warning the Israelites against the dangers of asking for a king like the other neighbouring nations, the burden of the tithes that the king would impose appears not to be the only problem; the position of Israelite's priesthood as they knew it was also at stake (1 Sam 8:10, 17)<sup>20</sup>. The kings of Israel provided for the temple just like the Assyrian kings, and also influenced the appointment of chief priests. It is reported that King David provided for the building of the first temple:

So I have provided for the house of my God, so far as I was able, the gold for the things of gold, the silver for the things of silver, and the bronze for the things of bronze ..., moreover in addition to all that I have provided for the holy house, I have a treasure of my own of gold and silver, and because of my devotion to the house of my God: three thousand talents of gold, of the gold of Ophir and seven thousand talents of refined silver, for overlaying the walls of the house..

(1Chron 29:2-4)

The inclusion of everyone in Assyria from the king through the local rulers to the ordinary peasant farmers reflects the practice recorded in the codes that provided for tithing in the Old Testament. But unlike the Old Testament, there was no mention of the foreigner, the fatherless and the widow in the Assyrian documents. It is not clear how the three categories of tithe in Assyria were practised. Similarly, there are glaring difficulties in reconciling the various tithe practices recorded in the Old Testament codes. One possible answer for the two customs may be of the lack of sufficient data to explain the situation, which in the case of the Old Testament the Mishna<sup>21</sup> attempted to fill much later.

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<sup>20</sup> Samuel's fear appears fulfilled because under King Solomon, the people complained of being overburdened by him and sought for a change at the time of Rehoboam (1King1king 12:1-19).

<sup>21</sup> In the Mishna the Jewish Rabbis tried to harmonize the different laws for tithing as found in the Pentateuch because they considered every aspect of Torah as binding on the people. Therefore they had the first tithe, second tithe, and the tithe for the poor (Weinfeld 1971:752).

### 2.2.2.3 Neo-Babylonia (ca. 612-539 BCE)

In the Neo-Babylonian times, tithes were paid to the temples and not to the royal treasury. The kings drew a tithe from imports, and the tithe of the fruits of the soil had the first place among revenues of the Persian satraps. Agricultural proceeds were consumed by the temple personnel and their family members. Others were also applied to the maintenance of various enterprises and institutions attached to the temple. Cattle and sheep were for sacrificial purposes.

Tithes were imposed on the entire population, which included farmers, shepherds, gardeners, bakers, smiths, weavers, potters, and various administrative officials. No one was exempted, including the Priests and other temple officials. Kings and princes, even tenant farmers on temple lands paid tithes in one form or another. In addition to tithes, the tenant farmers on temple lands, paid an annual rent to the temple. Milgrom records that the temple tithe was a mandatory institution during the 6<sup>th</sup> century BCE, and it was only after this period that it lost its mandatory status.<sup>22</sup> “In Babylonia, the trend is from a compulsory annual tithe to a voluntary one; beginning with Nabonidus and continuing through the Achaemenides, the temple tithes are expropriated by the crown and after Alexander’s conquest, they cease to be compulsory” (Milgrom 1976:62).

The Babylonian tithe was not brought to the temples directly but was collected from the people by temple officials especially assigned for this purpose. The gathering of tithes was at the end of the year, or when crops were ready for harvest. Interest was charged to late payers on monthly calculations. A defaulting tither was required to hand over his son to the temple until the tithe debt was paid. Babylonian temples were very rich, which made them to branch off into business enterprises. Some of them functioned as banks, loaning tithe produce to businessmen at profitable interest. On the question as to whether the tithe actually corresponded to the tenth of the harvest, Dandamaev collected some data which indicated that while the tithes from the general populace approximated 10 percent, there were considerable variations below and above this norm. He observed that the tithes paid by the king and his relatives were less than one-tenth of their incomes (Baumgarten 1984:245).

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<sup>22</sup> During the Persian occupation, laws were relaxed in the land as a means of winning the support of the populace by the Persian kings. The involuntary method was also popularized during Alexander’s (Grecian) conquest of Medo-Persian Empire.

#### **2.2.2.4 Persia (ca. 539-332 BCE)**

The Babylonia under Persia was a new experience from the old. The Persian kings were subtle in their dealings with Babylonian subjects. Cyrus was nicknamed “king of Babylon, king of lands”. He secured their gratitude and respect by returning the captive gods. In his absence, one Gobryas, a satrap, represented the royal authority. In general, immediate control of local affairs was vested in the hands of the “king’s messenger” whose visit of inspection caused many local officials anxious moments. Usually, appeals from the local officers are routed through the “king’s messenger” to the satrapal court (Olmstead 1970:71-75).

Cyrus appointed royal officers to oversee the temple finances. At first he retained the former officials at their posts, but with time the situation changed. Gradually, Babylonia became stratified. At the head was the king and the members of his court, whose social rank became enhanced because they were regarded as the “king’s friends”. They were outsiders who were imposed on the native Babylonian society. However, some of the Babylonian nobles who enjoyed this status owed their allegiance to the Persian king.

During the Persian occupation, when it was felt that the kingdom was firmly under control, tithes (*eshru*) were no longer paid to the temples but to the state. The total tax imposed on produce could go up as high as thirty percent. Olmstead (1970:71-75) records that various taxes were paid: to the irrigation inspector (*gugallu*); the tax collector (*makkesu*); the state (*telittu*) - paid by land holders in silver; the toll (*miksu*) collector at transport canals; while dues (*octroi*) were charged at the city gate. Many of the tithes were commuted into cash by those rich enough to afford it. A large part of the taxes was collected in kind. That a considerable proportion of these revenues came from the temples is shown by the full title of one such finance officer, “the official who is over the king’s basket in the temple (*Eanna*)”.

#### **2.2.3 UGARIT (CA. 14<sup>TH</sup> – 13<sup>TH</sup> CENTURIES BCE)**

The ancient city state of Ugarit is a valuable resource to biblical studies and historical archaeology. Excavations done at *Ras Shamrah* in Ugarit brought to light the most detailed body of material of the “Canaanite” culture that the Israelite tribes encountered in the “Promised Land” at the time of conquest. Dahood (2003:267) reported that excavations of 1929 unearthed clay tablets and fragments of religious texts, letters, diplomatic materials, etc, which contain myths and legends of the Canaanites of the 2<sup>nd</sup> millennium BCE, and which help to formulate the ethical

ideals and the religious beliefs of the pre-Biblical Canaanites. The Ugaritic language was similar to Hebrew, and some of the names and deities found in its texts are found in the Bible, for example the gods Baal and Dagon. Ugarit was geographically closer to the land occupied by the Israelites than were the other great centres of ancient Near Eastern civilization (Watson & Wyatt 1999:1). It was an important strategic and commercial centre, standing at the crossroads of major land and sea routes, and was doubtless quite cosmopolitan (Pardee & Yon 1992:698).

Ancient Ugarit was organized into village communities in which a council of elders controlled internal problems. The population was stratified into two basic groups. The first group, who were beneficiaries of the monarch, were called *bnsh mlk* – “the king’s men” (PRU V 66; Pardee & Yon 1992:714). These royal dependants included priests, traders, homebuilders, chariot makers, warriors and administrators. They owed their economic sustenance to the king, and they occupied a higher status in the society. The second group was called, “the freemen”, in the sense that they were not dependant on the monarch economically (Liverani 1988:938). They had their own businesses and other means of production free from the control of the palace. But they were deprived culturally and technologically and were excluded from any political decisions. The freemen were in the majority, and a tithe on every harvest was exacted from them by the palace. They were usually subjected to either debt-slavery or becoming fugitives. Liverani reported that the oppression they suffered could account for their lack of solidarity with the palace in time of war. This serves to explain how the Canaanite cities, similarly organized, could be quickly overcome by the Israelites.

References to tithe are found in Ugarit in the 14<sup>th</sup> century BCE Syria-Palestine. According to Jagersma (1981:78), “the position and evaluation of the tithe in biblical culture cannot be fully appreciated without a clear understanding of its seminal importance in the economy of Canaan. The Ugaritic references to tithes came mainly from the religious, legal and economic texts. An Akkadian text found in Ugarit has the term *eshretu* as equivalent to tithes, but it was used in secular terms with other taxes and tributes from the villages. Another term *ma’sharu* is closer in meaning to the Hebrew term מַעְשֵׂר but suggests a North Western Semitic origin. And the verb *’shr* (to tithe), almost like the Hebrew verb עָשַׂר (to tithe) was found in the Ugaritic text. Some of the texts referring to tithes are KTU 1.119:26-35//RS 24.266; KTU 1.16, i:40; KTU 4.609:1-9; KTU 4.745:1-5//RS 25.417; PRU III 16.153; PRU III 16.276; PRU III 10.044; etc.

The king of Ugarit was the sole recipient of the tithes, which he distributed to any of his officials called *bns mlk* – “men of the king.” Tithes were not exclusively for the priests or temple personnel. Their portion came as a grant from the king. They were treated the same as other specialists in regard to tithes, a reflection of the royal and administrative control of the temples. This is recorded in PRU III 16.153 (a legal text).<sup>23</sup> So in Ugarit the tithe was a royal tax which the king exacted for himself and for the benefit of his officials. It is difficult to make a distinction between the sacred and the secular nature of the tithing system in these documents. Weinfeld (1971:1156) explains that the reason for the fusion was because the temples to which the tithes were assigned were royal temples. The property and treasures of these temples were at the king’s disposal. It was the responsibility of the central authorities to collect, store and redistribute them. The temples or their personnel could not lay claim on certain tithes because they were assigned by the king. But in Ugarit, it was their custom to send the city god a tenth of all that was paid to the public revenue (Jagersma 1981:78-79). The king could donate an entire village to his family members; the implication being that that every tithe or tax from such villages went to the person in question without the interference of the temple. An example is recorded in PRU III 16.276 (a legal text):

“From the present day Niqmadu<sup>24</sup>, son of Ammistamru king of Ugarit gave (donated) the village Uhnappu to Kar-Kushuh, son of Ana[nu] and to Apapa, the king’s daughter, with its **tithe** (*esretu*) with its custom-duties (*miksu*). Nobody shall raise claims concerning Uhnappu against Kar-Kushuh and Apapa and against the sons of Apapa. He (the king) donated Uhnappu. Further: Kar-Kushuh is pure like the sun forever. Later he is (also) pure. The temple of Ba‘al of the Hazi mountain and its priests shall not have claims to Kar-Kushuh.”

(COS III 2002:201)

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<sup>23</sup> Read the text in section 3.3.1.2

<sup>24</sup> Niqmaddu III reigned ca. 1225/1220-1215 BCE (COS III 2002:201).

In another context, tithes were offered to Baal to repel an enemy attack. The offerer partook of it in a sacrificial banquet. A religious text from Ugarit (KTU 1.119:26-35//RS 24.266) recorded the following:

“When a strong one attacks your gates,  
a powerful one your walls,  
your eyes to Ba‘lu shall you lift:  
“Oh Ba‘lu, do repel the strong one from our gates,  
the powerful one from our walls!  
A bull, oh Ba‘lu! (to you) we shall consecrate,  
a votive offering, Ba‘lu, we shall fulfil,  
a male, Ba‘lu, (to you) we shall consecrate.  
a sacrifice, Ba’lu, we shall fulfil,  
a banquet (tithe)<sup>25</sup>, Ba‘lu, (to you) we shall give.  
To the sanctuary of Ba’lu we shall go up,  
the path of the temple of Ba’lu we shall tread.  
And Ba‘lu will hear, yes, your prayer,  
he will repel the strong one from your gates,  
the powerful one from your walls.”

(Olmo Lete 1999:304, 305)

The above passage falls within the sacrificial liturgy and psalmody of the Ugaritic. It was recited on the occasion of national crisis, probably as the culmination of a ritual in which the king offered sacrifices to the gods and to his “heroic” ancestors in the urban sanctuaries. The king of the land was the chief celebrant. It is an example of a votive prayer directed to Baal. This cultic royal function was carried out in the city temples of *Ilu* and *Ba‘lu* after the king had sacralized

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<sup>25</sup> A recent study confirms that *eshretu* (*eshru*) could be translated as a tithe, a banquet or a libation (DULAT 2004:1901` cf. Olmo Lete (1999:305) – banquet; Wyatt (1998:422) – feast; de Moor (1987:174) – tithe; GELB (1964:369) – tithe. Contextually, the translation “tithe” appears more appropriate in connection with other offerings and sacrifices mentioned in the text.

There are also a number of texts in late Babylonian literature which considers the tithes as an offering or sacrificial meal (Jagersma 1981:118).

himself (KTU 1.119:12-14). The tithe in this context was used for a ritual banquet of the community to invoke the favour of the deity to defend the land.

Goods subjected to tithes were taken from a wide range of property, produce or even currency. They included grain, oil and wine, the staple food of the Levantine economy. Agricultural yield was particularly emphasized with explicit reference to its tithes. Throughout the ancient Near East all kinds of objects have been found designated as subject to the tithe: wool, cloth, wood, weapons, gold, silver, donkeys, etc (Carpenter 1988:861).

No one was exempted from tithe payment. The *bnsh mlk* (men of the king) were treated as individuals, while the freemen were taxed as a village. The priests who were part of the *bnsh mlk* were not differentiated from the others. They were subsumed under the term *bnsh mlk* for accounting purposes. Village communities were treated as blocs; the urban scribes perceived the village as a collective unit both in regard to taxation and conscription. There is no record of an individual payment of tithes from the communities. The same treatment was applied to conscription to military service and manual labour. It is reported:

In Ugarit as elsewhere in the ancient world, the village is the unit of primary production. The agricultural surplus it produces is conveyed to urban centres. Within the urban centre the surplus allows a degree of economic differentiation. Specialists in crafts, the military, and administrative and cultic personnel all subsist to some degree on this surplus which is taken from the village as its tithe.

(Jagersma 1981:79)

Furthermore, Michael Heltzer (2002:201) cited an example of villages' tithes and taxes payments at Ugarit from PRU III 10.044 (an economic text):

“[the village...*kur*] barley (or flour)

The village [...] *kur* barley (or flour), 1 [ox]

The village Araniya 2 *kur* barley (or flour),

The village Ubur'a 18 *kur* barley (or flour), 1 ox [...]

The village Biru [1] 6 *kur* barley (or flour), 1 ox [...]

The village Inuqapa'at 6 *kur* barley (or flour), [...]

The village Beqani 50 *kur* barley (or flour), [...]

The village Ilishtam'I 18 *kur* barley (or flour), [...]

The village Shubbani 5 *kur* barley (or flour), [...]

The village Tebaqu 5 *kur* barley (or flour), [...

The village Riqdi 18 *kur* barley (or flour), [... - o[x...”

(COS III 2002:201)

The above text showed the payment of tithe by the villages in kind: barley (flour), oxen and wine. The villages existed for the king’s benefit. In a way there were captives in their own land. We should recall that their suffering could account for their lack of solidarity with the palace in time of war.

## 2.3 IN THE PENTATEUCH

Our aim in the survey of tithing in the Old Testament, as initial orientation, is to identify the various references to tithing in the Pentateuch, Prophetic and Chronistic writings without an elaborate criticism; this is reserved for the subsequent chapters. We shall examine who were the beneficiaries of tithes, who had to pay these tithes, the motivations for the payment, whether it was obligatory or voluntary, the goods subject to tithing and the general theological trend of the different texts that provided for tithing. In this way we hope to have an overview of the theological concept and practice of tithing in the Old Testament.

### 2.3.1 GENESIS 14:17-24; 28:18-22

(a) Gen 14:17-24. Abram led the battle to defeat the northern kings and returned everything and everyone to the land of Canaan. Melchizedek king of Salem and priest of God Most High brought him food and drink and blessed Abram. Abram gave him one-tenth of everything.

The recipient of tithes in this text was Melchizedek<sup>26</sup> because of his position as the king of Salem and the priest of God Most High. Abram was the payer, and his motivation for payment could probably be an acknowledgement that his victory came from   (*el'elyon* - God Most High), and a recognition that Melchizedek was the priest of

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<sup>26</sup> Melchizedek held a dual post of a “king” and “priest”. Tithing to both God and king was well known in the Ancient Near East (Averbeck 1997:1037; cf. Jagersma 1981:120). The king of Egypt (Old Kingdom) decreed that tithes should be paid to the deity for every form of exploit (COS III 2002:133). The tithe in Gen 14 was a tribute to the royal sanctuary, which Melchizedek represented. It was a good example of an individual paying tithe in the Old Testament, which contrasted the practice at Ugarit where tithes were viewed from the perspective of a whole village as a unit (Anderson 1987:79). In comparison to Gen 28:18-22, Jagersma (1981:123) reported that the temple of Ningal in Old Assyria received tithes of goods obtained in the course of a commercial expedition.

✎📖📐●⚙️🌀📖●🌀ℳ. Walter Brueggemann (1992:135) infers that the reference to the tithe (v.20) suggests not a pious act but a formal obligation; that the tithe is not a “freewill offering,” but acknowledgement of a relation to a superior by a subordinate. While we agree that tithing in general represents an obligation, there is no indication from the text that it was an obligation for Abram to do so. Furthermore, the question often asked by scholars is, “who gave the tithe, and to whom? Did Abram present the tithe to Melchizedek, or did Melchizedek give the tithe to Abram?” Victor P. Hamilton (1995:412-413) informs us that the versions that have “Abram” as the subject of the verb (e.g. LXX and NEB) have artificially supplied the proper noun. Hebrews 7:6 clearly identifies Abram as the subject. On the other hand, R. H. Smith argues for Melchizedek as the subject, and then proceeds to suggest – imaginatively – that the tithe was an attempt by Melchizedek to bribe the aggressor (Abram) to leave the city (Hamilton 1995:412). W. Schatz’s argument helps to explain the situation better. He noted, “Though Melchizedek is the grammatical subject, logically Abram must have paid tithes to the priest-king (Hamilton 1995:413). Westermann (1981:203) argues, “The question whether the subject of ♦●✎✎📐♦ (and he gave to him) is Melchizedek or Abraham is to be answered from the structure of the whole, which is a cultic exchange.” He maintains that Abram acknowledged the priestly dignity of Melchizedek the king by giving him the tithe.

The goods subject to tithes were from exploits of war, but it is not clear whether the goods recovered for Sodom were included. The comment in v.23, “I would not take a thread or a sandal thong or anything that is yours...,” could suggest that the tithe Abram gave was from the war booty excluding the property of the people of Sodom.

(b) Genesis 28:18-22. Jacob vowed to God that if God would protect and provide for him on his journey away from home, then he would give back to God, as a sign of worship, a tenth of all God would prosper him with. He erected a pillar of stones as a memorial and called the place where he would fulfil the vow ●🌀ℳ✎📐🌀ℳ (Bethel). We agree with N. M. Sarna (1989:200) when he said that the structure and style of Jacob’s vow is in accord with a pattern of vows in the Old Testament. For example, Jephthah vowed to The LORD, “If you will give the Ammonites into my hand, then whoever comes out of the doors of my house to meet me, when I return victorious from the Ammonites, shall be the Lord’s, to be offered up by me as a burnt offering” (Judges 11.30-31); Hannah said, “O Lord of Hosts, if only you will look on the misery

of your servant, and remember me, and not forget your servant, but will give to your servant a male child, then I will set him before you as a Nazirite until the day of his death ...”(1Samuel 1.11); and Absalom vowed, “If the Lord will indeed bring me back to Jerusalem, then I will worship the Lord in Hebron” (2 Samuel 15.8). Generally, the vows were made under tension and were conditional. The speaker promises to do certain things for God, if God responds in his/her favour. But, Jacob’s vow is unique because all that he desired had been unconditionally promised by God in Genesis 28.15: “Know that I am with you and will keep you wherever you go, and will bring you back to this land; for I will not leave you until I have done what I have promised.” According V. P. Hamilton (1995:249), Jacob’s vow is “evidence that Jacob is serious about his relationship with God – he commits himself to tithing.” Definitely, Jacob’s vow cannot be understood as a bargaining with God since all that he asks for has already been promised (Sarna 1989:200).

Tithing in this context was a votive offering. It was not as a result of any particular legislation. The text is silent on who is to receive the tithe and what is to be done with it. The possibility would be that the (The Sanctuary) and its personnel would be the beneficiary.<sup>27</sup> It is clearly shown that the motivation for the payment was an appreciation to God for a favour received. It was an expression of worship by Jacob. The goods subject to tithing would be from everything the Lord gives him (v.22).

### 2.3.2 LEVITICUS 27:30-33

The text is a declaration that a tenth part of both “seed from the ground” (), “fruit from the tree” (), “herd” () “and flock” () are “holy to the Lord” (). The tithe of crops could be redeemed – that is, one could substitute something else in payment – if one were willing to add a fifth to its value<sup>28</sup>. The tithe from the herd or the flock could not be

<sup>27</sup> Scholars believe that the tithe went to support “God’s house,” symbolized by the pillar; this proleptically demonstrated a major purpose of the tithe in later Israel, namely, the care of God’s house (Carpenter 1988:862).

<sup>28</sup> In the Ancient Near East, Babylonian and Assyrian tithes of produce were commutable but not of animals, just like Lev 27: 31-33.

redeemed. The goods subject to tithe in this text were seed from the ground, fruit from the tree, herd and flock. The precise method on how the animals for the tithe were determined is not elaborated on. The text suggests that the increment of a flock or a herd was passed through a line and every tenth member was pointed out by a shepherd's staff, and then marked for dedication to the sanctuary. J. E. Hartley (1992:485) reports that one way of marking an animal in antiquity was the use of a coloured dye to make a stripe across its back (cf. Jer. 33.13; Ezek. 20:37).

The children of Israel were expected to bring the tithes as an obligation: "these are the commandments that the Lord gave to Moses for the people of the Israel on Mount Sinai" (v.34). Hartley (1992:485) posited that since an inclusive summary statement occurs at 26.46, this summary statement (v.34) is primarily for this speech (on vows and tithes – ch. 27). Nevertheless, because of its position as the last verse of the Book of Leviticus, it also functions as the concluding statement to the book. This statement underscores the authority of these laws. The LORD is the recipient of tithes in Leviticus. Tithing in this context was a demonstration that the LORD was the owner of the land and the tithes are holy to the Lord.

### **2.3.3 NUMBERS 18: 21-32**

Numbers 18 records direct instructions from God to Aaron (as in Leviticus 10.8) over against the norm of God's instructions transmitted to him through Moses (e.g. Num 6.23; 8.2). The first instruction was to have the priests and Levites share the responsibility for the custody of the Tabernacle (vv. 1-7); designating the priestly (vv. 8-20); and the third, denying the priests and Levites any share in the promised land and assigning the tithes to the Levites as a reward for their guard duties (vv. 21-32). The Levitical right to tithes is set out in vv 21-24 and a priestly right to tithes from Levites in vv 25-32. The Levites were to receive the tithes in return for their service in the Tent of Meeting. Among the Israelites they had no allotments like the other tribes. They, in turn were to set apart one-tenth of the tithes (the best of all of them), which they received as an offering to the Lord, and which would then be handed over to the priests as represented by Aaron. Subsequently, they were free to retain the nine-tenth to themselves. The tithes were to be eaten in any place by the Levites and their households.

The recipients of the tithes from the children of Israel were the Levites, while the priests received the tithe of tithes from the Levites. The law made no allowance for default. Everyone

was expected to follow the stipulations of the law.<sup>29</sup> When the priestly portion was removed the tithe's status became profane and it might be eaten anywhere without concern for ritual purity. But, as long as the sacred tenth of the tithe had not been set aside for the priests, it was lethal to eat it or touch it if one were in a state of impurity. There was the fear of the punishment with death expressly stated in v. 32. This served as a warning to the Levites lest they tampered with them and thereby incurred death. This text portrays the tithe as a mandatory duty on the Israelite, and not a voluntary gift. The goods subject to tithe were the produce of the threshing floor and the produce of the winepress. These tithes were not to be treated lightly either by the payers or the recipients.

Numbers sees The LORD as the supreme owner of land who has assigned it to the tribes of Israel except the tribe of Levi. The Levites are to receive a tithe in return for their service of maintaining the Tent of Meeting and performing guard duty. The priests receive tithe of tithes from the Levites for their priestly services in the sanctuary. This compensation substitutes for ownership of land in Canaan for the priests and Levites. So, Numbers regards the payment of tithes as an obligation and a part of fulfilling God's laws, who is the sovereign owner of the Promised Land.

#### **2.3.4 DEUTERONOMY 12:1-19; 14:22-29; 26:12-15**

(a) Deut 12:1-19. In this text, tithing was one of the statutes and ordinances the children of Israel were to diligently observe when they occupied the "Promised Land." The tithe was to be taken to the place where the Lord would cause His name to dwell (vv. 5, 11, 18). The household of the payer (vv.12, 17, 18) ought not to eat it in any place he saw, but at the chosen place with joy; the Levites were to partake of it since they had no allotment or inheritance with the people (vv.12, 18, 19).

The Levites were not specifically mentioned as the recipient of the tithes in this text. Rather, they were invited to partake of it in conjunction with the household of the one bringing the tithe. This practice was going to be an obligation in the land the children of Israel were going to possess. So the motivation for tithing here is found in verse one: they were to observe the

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<sup>29</sup> In Neo-Babylonia, all temple officials were required to pay the tithe, and this reflects the tithe law imposed on the Levites (Milgrom 1976:59). Furthermore, the temple officials collected the Babylonian tithe from the people, just as the Levites were specially assigned for this in Numbers 18.

statutes and ordinances as obedience to the God of their ancestors, who gave them opportunity to occupy the land. The goods subject to tithe were grain, wine, and oil, the firstlings of herd and flock (v.17).

(b) Deut 14:22-29. This law prescribed the setting aside of a tithe of all the yield of the seed from the field. The tithe was to be brought in yearly and eaten at the place chosen by God, (a symbol of dwelling for the Lord's name). If the distance were great, the tithe could be converted to money and brought to the chosen place to be spent on a festive meal, to be eaten by the payer's household. Every third and sixth year of each sabbatical cycle, the tithe would be kept in the local stores, for the benefit of the Levite, who had no land of his own, and the resident aliens, the fatherless, and the widow. The people were to pay the tithes so that "the Lord your God may bless you in all the work that you undertake" (14.29). Such assurances were given in connection with laws that required economic sacrifice for the sake of the poor (Other examples include: freeing the debtor servant after six years, lending to fellow Israelites without interest, and leaving overlooked sheaves, olives, and grapes for the poor to glean – Deut 15.10, 18; 23.21; 24.19-21). Lest the Israelite fear that these sacrifices would cause economic hardship, he was assured that, on the contrary, they would ultimately lead to a greater prosperity. The effect of tithing on the payer was not economic hardship, but the blessing of the Lord which could not be quantified (see Mal 3.10-12). This understanding is re-echoed in 26:12-15, where the payer is admonished to pray for God's blessing of the land and the people of Israel.

The goods subject to tithe were grain, wine, oil, the firstlings of herd and flock (v.23). It was obligatory for the Israelites to pay the tithe yearly in order to demonstrate their reverence for God always, and so that the Lord their God might bless them in all the work that they undertook (vv.23, 29). The text does not say when these offerings were to be brought to the sanctuary. The regular pilgrimage festivals were probably the most convenient occasion, though farmers probably made private pilgrimages at other times too. The beneficiaries of the tithes included the household of the payer (in the festive meal), the Levites, the resident aliens, the fatherless, and the widow. It is not clear how the farmer and his household could consume the entire tithe during pilgrimages to the sanctuary. J. H. Tigay (1996:143) suggests that conceivably the law aimed to encourage farmers to travel to the sanctuary more often, but it would have been extremely difficult for those living far away to do so; that on the basis of 26:12, whatever was left over after three years had to be given to the poor. But the halakhah requires that whatever is left over should

be destroyed (Tigay 1996:143). According to Tate (1973:156) “the account in Deuteronomy 14 seems quite idealized and leads one to suspect a web of traditions and customs that are not written but which regulated tithing.”

(c) Deut 26:12-15. Here, the law prescribed what the Israelites must do after they had fulfilled the law of tithing in the third year, referred to as the year of tithing. The phrase, “the third year, the year of the tithe” is puzzling, since tithes were given every year except the sabbatical year according to Deuteronomy. Hoffmann suggests two possibilities: first that the phrase reflects the farmer’s perspective that only the third year is a tithe year, because only in that year must he give the tithe away; second, that the phrase means, “that is, every third year of the years in which tithe is given” (Tigay 1996:242). The second suggestion seems appropriate to the understanding of the phrase, because tithes were not collected on the sabbatical year. The tither would proclaim that he had given out the tithe to the Levites, the resident aliens, the fatherless and the widows, and not desecrated it by using it for impure purposes. The tither would then petition the Lord to “look down from your holy habitation, from heaven, and bless your people Israel and the ground that you have given to us, as you swore to our ancestors – a land flowing with milk and honey” (v.15).

This law creates the impression that the beneficiaries of the tithe were the Levites, the resident aliens, the fatherless, and the widows. The goods subject to tithe were “the tithe of your produce”. There is no specific mention of the type of produce tithed. The aim of this law was to enable the Israelite to affirm that he has obeyed the commandments of the Lord (v.13), and to request His blessing (v.15).

As far as Deuteronomy is concerned, tithes were always related to a meal, and the beneficiaries of tithe included the household of the payer, the Levites, the resident aliens, the fatherless and the widows.<sup>30</sup> According to Tigay (1996:142), “By requiring the owners to travel to the sanctuary and themselves eat the tithes Deuteronomy turns the tithes into a means of linking the laity to the sanctuary and providing them with religious experience there. By giving the tithes to the poor in some years, it meets a humanitarian need as well.” There is no clear difference between the priests and the Levites in the book of Deuteronomy. It appears that Deuteronomy assigns to all Levites priestly functions, as becomes clear from Deut. 18.1: ‘The

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<sup>30</sup> According to Jagersma (1981:118), the occurrence of an Ugaritic verb *‘shr*, in connection with the description of eating and drinking is similar to the use of tithe in Deuteronomy. Also, he reported that a number of texts in late Babylonian literature considers the tithes as an offering or sacrificial meal (Jagersma 1981:118).

Levitical priests, that is, all the tribe of Levi.” The later passages in Deuteronomy assert that, besides serving in the temple and guard duty, the Levites were to keep the Deuteronomic *torah* in custody (17.18; 31.9, 24 ff). They were thus a gift from God to Israel, which was allied to the law itself. The function of the priests, whom God had given, was not only to serve an altar, but to serve a law. They were teachers and preachers as well as officers of a cult, and in this teaching role they enabled Israel to enter the full enjoyment of life before God in the covenant of Horeb. The Levitical priests were to live from the revenues of the altar and sanctuary, which included firstfruits and tithes, etc.

### 2.3.5 THEOLOGICAL TRENDS

The theological basis for tithing in the Old Testament is founded in the Pentateuchal provisions for tithing. This section will highlight the theological trends of tithing in the books/passages cited above. Detailed discussions on the theological perspectives of tithing from the Books of Numbers and Deuteronomy (the main texts selected for a detailed exegesis) will feature in subsequent chapters. The theological basis for tithing in the Pentateuch is summarized with the following themes: tithe as an expression of worship of God Most High; tithe as debt redemption; the land as a grant; the human as the steward of God’s gifts; and grace as the basis for the law.

#### 2.3.5.1 Expression of worship of God Most High (✍️ ♦️ 🏠 ● 🌐 ● 🌀)

The payment of tithes in the Pentateuch is founded in the belief that God is the maker of the heavens and the earth, and the Sovereign controller of its affairs. This belief is illustrated in the Melchizedek episode (Gen 14.18-22) and the Jacob cycle (Gen 28.18-22). After Melchizedek blessed Abram in the name of God Most High (*'El 'Elyon*), Abram gave him a tithe of everything. It was an expression of worship and love to God Most high, the Creator of heaven and earth. It was a demonstration that God was responsible for his victory. The tithe was not a payment for the blessing he received from Melchizedek, but a response to God’s grace. G. J. Wenham (1987:316) reports that *'El 'Elyon* is one of the titles of the God worshipped by the patriarchs, and that El, the supreme god of the Canaanite pantheon in the second millennium, often has the name qualified by some epithet, such as *Elyon*, *Shaddai*, or creator of earth. In giving a tithe to the priest of *'El 'Elyon*, Abram was confirming that The Most High corresponds

to the God of Israel, The LORD. Indeed, Abram's oath, "to The LORD, God Most High" (v.22), seems to presuppose an identification of The LORD with *'El 'Elyon*. Also, we agree with Walter Brueggemann (1982:135) when he said that the poem - "Blessed be Abram by God Most High, maker of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand" (Gen.14.19) - would seem to be a hymn addressed to a Canaanite deity whose functions and glories were only assigned to The LORD, the God of Israel (see Psalm 18.13; 46.4; 78.56; Dan 3.26; 4.17, 24, 25, 32, 34, etc). Some Scholars believe that through the Melchizedek episode, the patriarch Abram was validating Jerusalem proleptically as the religious and political epicentre of Israel's nationalism (Westermann 1981:206; Smith []:176; Wenham 1987:317; Hamilton 1995:249).

Similarly, in the Jacob cycle (Gen. 28.18-22), tithe is seen as a sacrifice of praise to God. It is common for people to make vows to God when they are facing crises, only to forget their vows when the crises are over. Ecclesiastics warned that it was a dangerous practice; "it is better that you should not vow than that you should vow and not fulfil it. [...] why should God be angry at your words, and destroy the work of your hands?" (Eccl. 5.4-6). Jacob vowed to pay a tithe to God of all his future possessions on his return. The tithe would be a thanksgiving to God and an acknowledgement that God was the source of his provisions. Wenham (1994:225) suggests that in making the LORD his God and offering tithes, Jacob was imitating the actions of his grandfather Abraham, thereby leaving a legacy for his descendants(cf. Gen. 14.20; 17.7).

The Book of Genesis affirms that the world is God's creation: "In the beginning God created the heavens and the earth" (Gen.1.1). God was at work in the world and in the lives of all creatures in terms of God's creational purposes long before Israel existed or articulated what creation was all about. God is there to meet the human and not the other way round. God is the source of life. We agree with Hamilton (1995:670) when he said that to call God Creator is also to affirm God's generous, welcoming, loving nature. Creation is necessary because God is a God of love, who delights to share with others. Thus, the scripture teaches both 'creation by grace' and 'salvation by grace'. It also means that the creature is radically dependant on the Creator for life and sustenance, and that the fulfilment of that God-given circumstance is only realized when the creature readily concedes his finiteness and contingency. God created humankind in God's image, excluding other creatures. Therefore, the differences between humankind and the rest of the creation are qualitative and not quantitative. Creation endowed the human with extraordinary

qualities more than every other creature, and this was not at the dictates of the human but the Creator, God.

We will conclude this section with Verhoef's statement, "Tithing represents the confession that everything which we have belongs to the Lord, and that we are obliged to dedicate it (or part of it) to the honour of His name" (Verhoef 1974:123). So, the acknowledgment that God is the source of every enterprise and income represents one of the Old Testament theologies for tithing. Tithing, as a type of offering in the two passages of Genesis (14:17-24; 28:18-22), functions as an act of worship, not a military-political settlement. In addition, all the Old Testament references to tithing connect tithing with regular worship practices only. God was everything to Abram, and he believed that God gave him the victory over the invaders. To Jacob, God was the source of every success. Tithing was like giving back a substantial part of what a person received in support of the cause of the One who gave to him. Melchizedek and Bethel represent God's institution of priesthood<sup>31</sup> and God's sanctuary respectively, which Abram and Jacob recognized.

### **2.3.5.2 Covenant loyalty and debt redemption**

The theology of Leviticus centres on the concept of the holiness of God, and how an unholy people can acceptably approach God. In Exodus, Israel was redeemed and established as a kingdom of priests and a holy nation. Leviticus shows how God's people are to fulfil their priestly calling. Tithing was one of the ways the people of Israel could demonstrate their relationship with God as a holy nation. It is declared in Lev. 27:30, "All tithes from the land, whether the seed from the ground or the fruit from the tree, are the Lord's; they are holy to the Lord." So tithing was an expression of covenant loyalty by the people. Covenant relationship with God demands obedience, and tithing was one of the duties of that obedience.

Furthermore, tithing appeared in Lev. 27:30-33 in the context of votive offerings. Just as a vow was regarded as a debt to God which must be paid, so tithes were also seen as a debt that must be paid. Since the tithes are already owed (because every tithe belongs to the Lord – 27.30) they cannot be made the object of a special vow. So, Leviticus places tithes in the list of the

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<sup>31</sup> The writer of Hebrews (ch.7.1-end) equated the Priesthood of Melchizedek with that of Christ and ranks it above the Aaronic priesthood.

things one owes to the Lord, and not as a votive offering.<sup>32</sup> John E. Hartley (1992:487) reminded us that Jewish law stipulated that a person might not vow anything that already belonged to God by reason of another law. This included vowing either a first born animal, something devoted, or tithe, for the law had already defined these as God's due (Exod 13.2, 12; 22.30, 31; 34.19; Deut 14.22-23). No one was to manipulate the law to make himself appear to the community more zealous or devoted in his service of The LORD than he really was. Milgrom (2001:2433) reminds us that tithes were the Levites' wages or reward for their life-threatening risks in protecting the sanctuary against encroachment. They were receiving wages commensurate with their precarious service, not gifts for fulfilling covenantal obligations (Num 18). But, in paying the tithes to the Levites, the Israelites were both fulfilling their covenantal obligations and paying for the services rendered to them by the Levites and priests.<sup>33</sup>

Another important factor in the covenant loyalty is the maintenance of the sanctuary by the worshippers. Tithing was one of the major ways of doing so. Leviticus presents God as a living, all-powerful deity, who has intervened already in Israel's affairs to ransom them from slavery in Egypt and make them a people free to worship God (Lev 22.31-33). This miraculous act of deliverance is a guarantee of God's ability to care for the chosen people, and to protect their interests as long as they continue to obey God's laws. Also, it speaks of God's presence with God's people Israel, symbolized by the tabernacle in the middle of the encampment, which was the seat of God's glory. The fact that the Lord actually resided in the tabernacle or temple sanctuary required that special attention is paid to maintaining the sanctity and purity of his presence there. God is holy and must be worshipped in holiness. To ignore tithing was to neglect a basic ingredient in the covenant relationship.

### **2.3.5.3 The Land and the tithe as grants from the LORD (hvhy)**

The central theme of the Old Testament books is the subject of land. The Pentateuch

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<sup>32</sup> Nowhere in the Old Testament are vows represented as anything other than personal, voluntary promises made to God. We cannot find the practice urged, recommended, or mandated anywhere in the Old Testament. Nevertheless, given the religious impulse of persons to make vows, the writer of Leviticus used the occasion as an opportunity to educate individuals in the legitimate bounds within which vows might be used. Thus, Deut. 23.22 and Ecclesiastes 5.5-6 remind us that persons are not sinning if they refuse to make a vow. But it is not so with tithes. An Israelite would be sinning against God, if he refused to pay the tithes from the produce of the land, and from the herds and the flocks (Lev. 27.30-33).

<sup>33</sup> Apostle Paul had a similar opinion: "Those who are taught the word must share in all good things with their teacher" (Gal. 6:6).

confirms that the reason for the journey is the promise of a land given to Abraham and his descendants (Num 32:7, 9, 11). The land flows in abundance (Num 14.8; 13.26); and assumed as basic is the notion that certain behaviour is appropriate in the land (Num. 34-36). Assertions about the land as a gift occur in several passages of the Pentateuch (Deut 5.31; 9.6; 26.9; etc). God gave the land because God loved their ancestors (Deut 4.37-38). The Israelites did not earn it through their good behaviour, “Know, then, that the LORD your God is not giving you this good land to occupy because of your righteousness; for you are a stubborn people” (Deut 9:6). This land given by God is described as an inheritance, and the Israelites were allotted territories according to their tribes. The tribe of Levi was excluded from the inheritance by the reason of another grant from God to them: the tithes.

To the Levites I have given every tithes in Israel for a possession in return for the service that they perform, the service in the tents of meeting. [...] But among the Israelites they shall have no allotment, because I have given to the Levites as their portion the tithes of the Israelites, which they set apart as an offering to the LORD. Therefore I have said of them that they shall have no allotment among the Israelites (Num 18:21-24).

Weinfeld (1970:201) reports that the holy donations to the Levites and priests were formulated in the manner of royal grants similar to the ones found in the Ancient Near East. The gift of the land is unconditional but the survival in it is conditional on their faithfulness to the LORD. Laws were given, which must be obeyed in the land. The basis of this law is the grace received. Tithing was one of the laws the LORD demanded that Israel obey; “to the Levites I have given every tithes in Israel for a possession...” (Num 18:21). Obedience brings blessings, which are mainly prosperity and fertility in the land (Deut 28:1-14), while disobedience brings curses within the land and even deportation from it (Deut 28:63-64; Num 18:32). Deuteronomy 26: 1-15 records a list of declarations the people of Israel were to make each time they presented special offerings like firstfruits and the tithes to the LORD. Each time the declarations were made, they were reminded that the Promised Land was a grant from the LORD, which they were enjoying by grace. Presentation of tithes and other laws were thus grounded in the character of Israel as a covenant people. According to McConville (1984:82), “Deuteronomy’s tithes illustrates

in a particular way the call to obedient response to The LORD.” He claims that this theme is one of the Deuteronomy’s insistent themes that enjoyment of the land depends upon Israel’s devotion to The LORD and readiness to give in obedience and self denial. Nothing could be more expressive of the fact that the giving of God required a response on the part of Israel. God expected the people to worship only God in the land, and they were asked to completely destroy the gods (idols) of the land, lest their attention be diverted from the true God (Deut 12:2-4). Indeed the theology of Pentateuch can be organized around the paradox between The LORD’S prior action and Israel’s response. Hence, God’s demand of obedience from the people of Israel was a moral question, and a reciprocation of the grace received.

#### **2.3.5.4 The human as the steward of God’s gifts**

One of the principal reasons for giving the tithe is the basic idea that “the earth is the LORD’S and all that is in it” (Ps. 24:1). To give a tenth, therefore, meant to acknowledge in a tangible way the LORD’S ownership of the land and its produce, and the human as the steward of God’s gifts. When the Pentateuch declared that “All tithes ...are the LORD’S” (Lev. 27:30), it was a reminder to the people that they were keeping their possessions in trust for God. They were not supposed to hold tight to them as though the possessions belonged exclusively to them. All produce, whether from the ground, trees or livestock belongs to God; hence Israel’s failure to tithe was tantamount to robbing God, and an exhibition of unfaithfulness (see Mal 3:8). So, tithing came to mean an accounting of stewardship over a period of time, which in effect meant that the Levites and priests could be supported and the poor provided with food. In G. F. Hawthorne’s submission, “Tithing was viewed as God’s way of involving God’s people, in God’s own redemptive activity, in God’s own immense concern for the poor and destitute. Just as God has shared God’s blessings with God’s people, so they who received them must share them with people less fortunate” (Hawthorne 1986:853).

#### **2.3.5.5 Sustaining the norms and values of the covenant institutions**

The Pentateuchal covenant institutions include the Sanctuary, the Law and the Priesthood. These three institutions unite Israel’s faith in YHWH. Pentateuch describes this law as *torah*, and regards it as the substance of a continuing religious instruction of Israel (Deut. 5-6). The Tabernacle occupied a central place in the Pentateuch. It spoke of God’s presence with God’s people Israel, symbolized by the tabernacle in the middle of the encampment, which was the seat

of God's glory. The fact that the Lord actually resided in the tabernacle or temple sanctuary required that special attention is paid to maintaining the sanctity and purity of his presence there. God is holy and must be worshipped in holiness (Lev 10; 19:2).

The law represented the stipulations of the LORD'S covenant made on Mount Horeb, and covered a wide range of subjects, including the administration of justice, the organization of worship, and even the composition of Israel's army and its methods of waging war. The purpose of the law was not to bind Israel to a set of arbitrary restrictions, but to guide it towards the fullest enjoyment of life. Repeatedly it is stressed that the law is given "that it may go well with you", and "that you may prolong your days in the land which the Lord your God gives you" (Deut. 5:32-33).

The priests and the Levites played important roles in the Pentateuch, ranging from serving in the temple to guard duty. Furthermore, later passages in Deuteronomy assert that the *torah* was to be kept in the custody of the Levitical priests (Deut.17:18; 31:9,24ff). They were thus a gift from God to Israel, which was allied to the law itself. The function of the priests, whom God had given, was not only to serve an altar, but to serve a law. They were teachers and preachers as well as officers of a cult, and in this teaching role they enabled Israel to enter the full enjoyment of life before God in the covenant of Horeb.

The Levitical priests were to live from the revenues of the altar and sanctuary, which included firstfruits and tithes, etc. Nothing could be more expressive of the fact that these institutions required sustenance if the faith of the people in God were to be relevant and alive. The availability of tithes and other offerings to the sanctuary enabled the cult personnel to carry out their duties without grumbling, and the maintenance of the worship places was provided for.

## **2.4 IN THE PROPHETS**

### **2.4.1 1 SAMUEL 8:10-17**

Samuel told the people of Israel the implications of demanding a king in place of the LORD. The king would conscript their sons into his service as horsemen, army commanders, and labourers in his farm, and their daughters would be perfumers, cooks and bakers. He would take the best of their fields, vineyard and orchards for his officials. Above all, the king would take the best of everything in the land and would exact a tithe of all their produce. Finally, Samuel warned

that the people would cry out because of hardship under the king without the intervention of the LORD.

The king of Israel would be the beneficiary of the tithes contributed under obligation by the people of Israel. The goods subject to tithe would be grain, vineyards, and flocks (vv.15, 17). The tithes were to serve as a tribute of allegiance to their king, which Samuel viewed as a dishonour to the LORD. Mendelsohn (1956:17-22) has shown that this picture could also fit Canaanite royal practices as early as the thirteenth century BCE, in Ugarit and Alalakh. Samuel's speech was describing the abuses of kingship in a pagan setting rather than an actual royal experience of Israel. A similar warning against adopting foreign practices by Israel's kings was recorded in the book of Deuteronomy (Deut 17.14-20). The complaints against Solomon's rule under Rehoboam apparently confirmed Samuel's fear (1Kings 12).

#### **2.4.2 AMOS 4:1-5**

Prophet Amos mentions tithes in connection with the sanctuary at Bethel and Gilgal. He points out the hollowness of Israel's continuing to present tithes to the Lord when the people showed no concern for justice and righteousness. So he asks sarcastically for a tithe every three days, instead of annually or every three years. The prophet was not happy with the way the poor were treated or neglected. He felt that religious rites in such an atmosphere could not bring God's blessings, but God's wrath instead. This prophetic text shows that tithes were also received at local sanctuaries of Bethel and Gilgal.

As far as Amos was concerned, God's judgement on the nations and Israel was imminent, "prepare to meet your God..." (4.12). It was orchestrated by the people's false worship, and a mere ritual, devoid of righteousness and hated by God (4.4-5; 5.21-26). Amos contended that outward forms of orthodoxy and godliness were not enough to appease God, who demanded true godliness and obedience to his commandments.

Amos extolled another aspect of God's character, which was willingness to be merciful when someone sought God's compassion (7.1-6). In response to Amos' intercessory prayer, God graciously delayed the first two judgements on the nation. Although many thought, on theological grounds, that it was impossible for God to destroy God's own people delivered from Egypt (9.10), Amos declared that God's past deliverance of Israel or any other Gentile nation was not

the key to understanding God's future relationship with them (SMITH 1997:376). The nation that sinned would be destroyed by God (9.7-10).

### **2.4.3 MALACHI 3:6-12**

Malachi attempted to motivate the people to bring the tithe for the right reasons: "so that there may be food in my house..." He reminded the people that God's faithfulness and immutability had preserved them, and not their piety or public rites. Even the public rites were not faithfully pursued. The people were attracting curses on themselves by robbing God by not bringing the full tithes. He stresses that obedience in tithing would bring God's blessings, the locust will not destroy their crops, their vine in the field will not be barren, and all the nations will count them a happy and a delightful land.

### **2.4.4 THEOLOGICAL TRENDS**

#### **2.4.4.1 The Kingship of God**

In 1 Samuel 8:1-17, Prophet Samuel felt that if the people of Israel chose a human king, tithing would not fulfil the theological purpose for which YHWH commanded it. He warned that the king would subvert it to his own benefit. To embrace the monarchy was to embrace the exploitative tendency of the system; and the concentration of wealth and power in one person would be at the expense of the communal life and worship of the people. To serve a king was to return to bondage, to reverse what God had done in the exodus deliverance ("You shall be his slaves" v.17; cf. v.8). This fate, Samuel described, would undercut the very identity of Israel as God's delivered people. For the security of a king, the people would surrender their freedom. Hence, the monarchy substituted human power for the availability of YHWH. It was not for the preservation of the endowment for cult personnel that the prophet was advocating, but the unfettered worship of YHWH.

The Prophet viewed the request for kingship in Israel with scepticism. He interpreted the concentration of power in the hands of a monarch as a rejection of God's kingship over Israel. He offered a disheartening account of kingly exploitation of people and resources as an argument against the introduction of the monarchy. (The story of the later reign of Solomon illustrated the way in which the demands of a centralized state system could inspire popular disaffection with the monarch). But despite God's express opposition to the introduction of monarchy into Israel,

the series of events leading to the election of Saul as king was firmly under God's control (1Sam 9.16; 10.17-27). Brueggemann (1992:968) has suggested that the theological intention of monarchy in the book of Samuel "is aimed at presenting the character of David as the bearer of Israel's historical possibility and as the vehicle for God's purposes in Israel." David was preferred to Saul as we can see from the announcement, "I have chosen ...a king for myself" (16.1; cf.13.14).

#### **2.4.4.2 Righteousness and Social justice**

Tithing in Amos falls within the general motif of freewill and thanksgiving offerings, which the people of Israel offered regularly during pilgrimages to regional sanctuaries of Bethel, Gilgal and Beer-sheba (4.4; 5.5). By all criteria, then, the Israelites assumed that they were performing the cultic and ritual requirements necessary to appease the LORD. Furthermore, they considered their wealth and security as evidence of The LORD'S pleasure. They assumed that their steadfast devotion to critical ritual exempted them from the requirements of righteousness and social justice and from the consequences of wrongdoing. Through sacrifice they could guarantee divine favour and their own survival. Amos cautioned that it was justice and righteousness, not cultic ritual alone that brought forth God's salvation. Sacrifices and offerings, regardless of their good cultic intentions could not substitute for God's requirements for justice and righteousness. In Matt 23.23, the Pharisees were condemned for their assiduous attention to the details of liturgy or rituals as a way of pleasing God without thinking about what God really required. Payment of tithes would be useless, if it were exclusive of justice, mercy and faith.

#### **2.4.4.3 Covenant Relationship**

The one central theological theme that dominates the book of Malachi is fidelity to the LORD'S covenant and its teachings. Andrew Hill (1992: 481) located this covenant relationship with the LORD in what he called the "six disputational oracles" of the book of Malachi, namely: God's love for and election of Israel (1:2-5), the covenant of Levi (1:6-2:9), the covenant of the fathers, and the covenant of marriage (2:10-16), the messenger of the covenant (2:17-3:5), the blessings and curses formula (3:6-12), and the coming day of the Lord (3:13-4:3).

The message of God's love for and election of Jacob in the opening verses of Malachi was a reminder to the people of the LORD'S love for Jacob amidst growing scepticism of God's interest in the people in the post-exilic era. This covenant demanded obedience. No election

privilege rendered such obedience unnecessary, a point of view driven home by the warning against Israel in 4:6. The priests were indicted because their transgression of the holy covenant and disdain for the sacred office had polluted the worship of the people (2:8–9). They would not be spared in judgement (1.9). The laity, the people of Judah, had transgressed the covenant of the fathers by marrying foreign women and divorcing their Jewish wives (2:10–11, 14). For this, God’s judgement was coming (2.12). According to Mason (1997:927-929), “The fact that Malachi attacks such cultic malpractices as these, together with the people’s lack of zeal over payment of tithes (3:6-12) and their intermarriage with foreigners (2.11-12), has led some to include him in their general accusation that postexilic prophecy is too much concerned with outward ritual and religious observance.” To Malachi such matters as payment of tithes are significant insofar as they portray a real relationship with God (3:7).

Tithing in Malachi occurs side by side with other stipulations of the covenant where repentance was demanded. By calling for the “full” tithe the prophet invites genuine repentance, a return to the LORD with the whole heart (3:10; cf. Isa 29:13; Joel 2:12–13, 18–19). Only this kind of honest personal worship would open the windows of heaven, to the point that Malachi dares the people to exhaust the bounty of God’s covenantal blessing (3:10–12). The stinginess of the people was a sign of their spiritual bankruptcy, hence the call for repentance – “Return to me, and I will return to you, says the LORD of hosts” (3.7).

## **2.5 IN THE CHRONISTIC WRITINGS**

### **2.5.1 NEHEMIAH 10:35-39; 12:44-47; 13:4-12**

(a) Nehemiah 10:35-39. The text is a summary of the covenant renewal under the leadership of Nehemiah. There is a pledge to bring the annual tithes and other offerings by the people. The tithes would be collected by the Levites, who under the supervision of the priests would bring the tithe of the tithes to the storehouse in the house of God. The people pledged, “We will not neglect the house of our God” (v.39). The goods subject to tithe were grain, wine, and oil.

(b) Nehemiah 12:44-47. Nehemiah had a reform, which made proper arrangements for temple revenues. He appointed overseers for the chambers of the stores where tithes and other offerings for the temple personnel were kept. Old temple customs of “leaders of praise and

thanksgiving to God” were restored. Both the priests and Levites, including those who did menial jobs (v.47), would benefit from the tithes and other offerings.

(c) Nehemiah 13:4-12. The reforms of Nehemiah continue in this text. During Nehemiah’s absence, Eliashib the priest, who was appointed over the chambers of the house of God, abused the privilege, and through an unholy alliance with Tobiah changed the place for the storage of tithes and other offerings. The portions of the Levites and the singers, who had conducted the service, were denied them, and they had gone back to their private duties. So Nehemiah, on his return, removed the priest Eliashib from office, cleansed the temple and restored the status quo.<sup>34</sup> New officials were appointed and all Judah brought the tithes again. The goods subject to tithe were grain, wine and oil.

### **2.5.2 2 CHRONICLES 31:1-12**

2 Chronicles chapter 31 describes the reformation under King Hezekiah, who tried to restore Israel’s dedication to the law of the Lord, especially in re-establishing the priests and the Levites. He commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites, which had been allowed to lapse, so that they might devote themselves to the law of the Lord. The people responded willingly in tithing all their produce: “In the third month they began to pile up the heaps, and finished them in the seventh month” (v.7). The contribution of the king from his own possessions was for the burnt offerings (v.3). The chief priest Azariah expressed the satisfaction of the priests and Levites. The tithes and other offering were stored in the chambers in the house of the Lord. The king appointed overseers.

The recipients of the tithes were the priests and the Levites. And the goods subject to tithe were grain, wine, oil, honey, cattle, sheep and of all the produce of the field and dedicated things (v.5, 6). The people of Israel and Judah brought the tithes willingly, a demonstration of their obedience to the king.

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<sup>34</sup>The method of organizing the tithe in the book of Nehemiah is similar to what is known about the organization of the tithe in Mesopotamia. In Neo-Babylonia, temple personnel were responsible for collecting the tithes from the fields, transporting and storing them in the storehouses of the temple (Milgrom 1976:60; cf. Neh 10:38). The Persian kings appointed the chief priest, who oversaw the affairs of the temple (Olmstead 1970:70-75), and this could explain the actions of Nehemiah who was an official in the reign of one of the Persian kings (cf. Neh 13:6).

## 2.5.3 THEOLOGICAL TRENDS

### 2.5.3.1 Preservation of the Temple

The temple is the central theme of the book of Nehemiah. In the pre-exilic Israel the religious cult was organized around the temple in Judah and around sanctuaries in the north, notably Bethel and Dan. But this was not to be so during the exilic period because the people were deported to a foreign land and the temple/sanctuaries destroyed. The rebuilding of the temple in Ezra-Nehemiah was not simply an act of restoration of the revered building, but was of the highest religious significance. The continual maintenance of the temple cult and personnel was a necessity as a binding factor uniting all the loose elements of Jewish families who had returned from exile. It bound them to the service of God, and offered them the opportunity of renewing their covenant with God. The wall-building project of Nehemiah was to safeguard not only the city, but the temple of the LORD. According to H. G. M. Williamson (1997:977-982), the emphasis on prayer in Nehemiah 1 and 2:1-10, shows that the LORD had brought about both the return of the exiles to Judah and Jerusalem, and the rebuilding of the temple through the royal authorization of the Persian kings. Reading and studying the law and the renewal of covenant stipulations as a means of restoring good relationship with the LORD were highlighted in Nehemiah (8.13; 10.31-39).

F. C. Fensham (1982:239) reported that for a time the Persian king took the responsibility for the provision of necessary funds to maintain temple cult. The Jews under Nehemiah accepted responsibility for continuing the temple service from their own resources (10.35). The responsibility was burdensome, yet the religious inspiration born out of the new relationship with the Lord gave them the courage to carry this heavy burden. The renewed interest in tithing in the book of Nehemiah was derived from the people's new relationship with The LORD. In Nehemiah, laymen as well as the cult personnel were strongly motivated to keep the prescriptions of the Law. Even the priests could confess that everything was now well organized, and the people were satisfied with the situation.<sup>35</sup>

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<sup>35</sup> The basic problem with tithing in later Judaism should not be ascribed to the seeming discrepancy between the provisions of Priestly code - Num 18 and Deuteronic code - Deut 14 (because it was successfully harmonised by Nehemiah at the post-exilic era - cf. McConville 1998:74 and Weinfeld 1971:1161), but in the religious *halakhic* standpoint of the rabbis in the *mishnaic* tradition. The number of tithe laws in the OT may still be controversial but the theological significance of the institution at different times and places remains the same.

### **2.5.3.2 Divine Mandate**

The theological perspective on tithing under King Hezekiah in 2 Chronicles 31 could be summarized in threefold: (1) a divine mandate, (2) a human obligation to be discharged with good grace, and (3) a source of divine blessing. The portion due to the priests and the Levites was seen as a Torah mandated duty, so the people gave in abundance in respect to the command of King Hezekiah (2 Chron 31.4-6). The responses took the form of offerings of firstfruits and tithes. The copious contributions evoked exclamations of blessing upon God and the people (v.10). The Lord had provided a bumper harvest, so that the people lost nothing by their gifts. In William Johnstone's view (1997:208), "the payment of offerings in kind lies at the heart of Chronicler's conception of practice of holiness."

## **2.6 UNDERSTANDING THE OLD TESTAMENT REFERENCES TO TITHING**

A first glance at the various references to tithing in the Old Testament as one common practice of the ancient Israel arouse a curious inquiry as to how to account for the seeming irregularities and discrepancies found in them. Genesis 14:20 portrayed tithing as a tribute to the royal sanctuary, which Melchizedek represented; Gen 28:22 as a votive offering to the LORD'S Sanctuary; Lev 27:30-33 as a tax to the LORD, the Sovereign owner of land; Num 18:21-32 as a wage (not a mere prerequisite or a donation) in return for the services done in the tent of meeting of the LORD; and the references in Deuteronomy as an annual obligation related to a communal meal. The recipients and the methods of payment appear to be different. Goods subject to tithing varied, and so on.

In an attempt to explain the seeming irregularities and discrepancies, early Jewish tradition and some Christian tradition-historical criticisms have identified two or three different tithes in the Old Testament. A first tithe consisted of the tithe to the Levites, or tithe of tithes to the priests (Num 18; Deut 14:27). A second tithe from the remaining nine-tenths was set apart and eaten by the household of the payer (Deut 14:22-26; cf. Mish. *Maaser sheni* ii.1; Carpenter 1988:863). The third tithe was the tithe to the poor (Deut 14:28, 29; cf. Josephus Ant.8.22:240-243). Scholars like J. Wellhausen (1885/1994:156-59), S. R. Driver (1902:167-173), Guthrie (1962:654-655), have concluded that there was more than one basic tithe, and that the discrepancies in the documents arose because of historical evolution.

On the other hand, some recent studies believe that the tithe passages are not contradictory but complementary (McConville 1984:75-77; Averbeck 1997:1047-1049). In trying to reconcile the Deuteronomic tithe with the tithes in Leviticus and Numbers, Moshe Weinfeld (1971:1160) argued that the novelty of eating the tithe (in Deuteronomy) instead of giving it away to the cult and its personnel (as in Leviticus and Numbers) could be explained against the background of the cultic reform, which abolished the provincial sanctuaries and their officials, and which stands at the basis of the Deuteronomic law code. Making reference to the reforms under Nehemiah (10:35-39; 12:44-13:12), McConville (1984:75) argued:

Nehemiah knew the legislation of Deuteronomy as well as of Numbers and Leviticus, yet represented only a single tithe. Here is what ought to be a final answer to the old Jewish solution. The idea of multiple tithes, having ancient Jewish tradition behind it, should not be lightly dismissed. But it fails because it is not the most ancient Jewish interpretation. That honour belongs to the book of Nehemiah, whose author knew all the relevant laws but only one tithe.

The greatest problem facing ancient studies is the non-availability of coherent chronological data that would explain the form and function of certain events or concepts that took place in the remote past. The concept and practice of tithing in the Old Testament is one of the examples. While we extol the efforts made so far by scholars in explaining the seeming irregularities and discrepancies surrounding the concept of tithing, we must admit that to reconstruct a coherent picture of the history of tithing in Israel through a literary or historical evolution proves difficult and unsatisfactory. Nevertheless, it is possible to develop a satisfactory picture of the theological significance of the concept in the available texts. This project will highlight some of the institution's theological significance and its implications for believing communities in Africa.

## **2.7 CONCLUSION**

Ancient Eastern tithing practices are of direct relevance to the biblical tithe, especially to its formulation and application in the Old Testament. In comparing the Ugarit documents with the Old Testament data on tithing, we observed the following:

- (a) In Ugarit the tithe was viewed from the perspective of the whole village except for the one paid by the *bnsh mlk* (men of the king), which was individualistic. In the Old Testament it was an obligation upon every member of the community. Deuteronomy 26:12-15 recorded the declaration of individuals after paying the tithe as it was directed by law. Invariably, the tithers in both documents appear the same because the payment of tithes by the whole village came from individuals. The difference lies in the collection; whereas it is done at village level in Ugarit, it is done at individual level in the Old Testament.
- (b) In Israel, tithes were received by priests and Levites in the priestly documents, and by the Levites, foreigners, fatherless and the widow in the Deuteronomic code, which portrays tithe as a sacred impost. In Ugarit, it is difficult to draw the distinction between the sacred and the secular. The temples which received the tithes were controlled by the king. The practice at Ugarit, where the king demanded tithes and used it to cater for the needs of his officials, could explain what Samuel was referring to when the Israelites demanded a king: “He will take one-tenth of your grain and of your vineyards and give it to his officers and his courtiers. He will take one-tenth of your flocks, and you shall be his slaves” (1 Sam 8:15, 17). In the event of the king controlling the tithes, as seen in Ugarit, the priesthood in Israel would suffer a fatal blow; the portion of the Levites who had no inheritance would be abused; in time of war the king may lose solidarity from the people because of their hardships; and the law of the LORD would have been broken. The aforementioned were some of the fears of Samuel that prompted him to rebuke the people.
- (c) The king’s messengers (palace servants) collected the tithes, tribute and taxes from the villages in Ugarit, while in the priestly documents, the Levites collected them.
- (d) In a religious text from Ugarit, the tither partook of it in a sacrificial banquet; this depicts the provision of the Deuteronomic code (Deut 14:22-26).
- (e) Goods subject to tithe were the same in Ugarit and in the Old Testament, namely: grain, wine and oil, etc (Deut 14:23).

Certain structures in ancient Egypt reflected the practice in the Old Testament. The chief priest is at the top of a structured priesthood in Egypt as attested in some Ugaritic and Phoenician inscriptions. The same phenomenon is found in the Old Testament; the prerogative of Aaron and his sons as priests over the Levites is highlighted. The king of Egypt decreed for tithes for the temples as a sign of appreciation to the deity. In the Old Testament, the LORD was believed to be the sovereign owner of land, and the possession of Canaan was the Israelites' greatest motivation for the payment of tithes.

The Mesopotamian documents from Old and New Babylonia, Assyria and Persia have several parallels with the Old Testament.

- (i) Babylonian and Assyrian tithes of produce were commutable but not that of animals. Thus, Lev 27: 31-33 states, "If persons wish to redeem any of their tithes, they must add one-fifth to them. All tithes of herd and flock, every tenth one that passes under the shepherd's staff, shall be holy to the Lord... and cannot be redeemed".
- (ii) Everyone paid tithes in Babylonia, including the king, his officials and the temple personnel; none was exempted as it is applicable in Numbers 18. The Levites who received tithes paid tithe of tithes.
- (iii) Tithes were collected or received by the Levites, the temple personnel in the Old Testament (Num 18:26; Neh 10:38); the Babylonian tithe was not brought to the temples directly but was collected from the people by temple officials especially assigned for this purpose.
- (iv) In Babylonia, the tithes were either mandatory or voluntary at different periods. Tithes in the Old Testament in the post-exilic times were purely mandatory, but the debate as to the application of the same during the pre-exilic era is not unanimous (cf. Mal 3:8-10).
- (v) In Assyria, the king of Assyria provided for the maintenance of the temple and its personnel through the tithes. This practice was prominent at the time of Nehemiah and Hezekiah (2 Chron 31:5-6; Neh 13:4-31).
- (vi) The percentage of Assyrian tithe was approximate and not exact; in the Old Testament an exact payment was intended, but it is not clear whether it was fully obeyed hence the rebuke/injunction in Malachi 3:8-10.

Thus far, the survey of tithing in the Old Testament shows that in Genesis, tithing is a voluntary and a votive offering given to the sanctuary or its personnel. Normative values were given to the concept in Leviticus, Numbers and Deuteronomy, which placed an obligation on the payer. The beneficiaries differed in the three books. While Leviticus and Numbers placed the offering at the instance of the priests and Levites, Deuteronomy enlarged the beneficiaries to include the household of the payer, the Levites, the resident aliens, the fatherless and the widows. The Books of 1 Samuel, Amos and Malachi pronounced caution in relation to the concept. Samuel warned that the king to be appointed would use tithing as a burden against the people; Amos pronounced the futility of paying tithes with the wrong motives; and Malachi warned that God's blessing was eluding the people because they did not bring the correct tithes. The books of Nehemiah and Chronicles focused on restoring Israel's dedication to the law of the Lord through the royal influences of Hezekiah and Nehemiah.

In summing up our survey of tithing in the Ancient Near East and the Old Testament, we have shown that the concept of tithing was not peculiar to Ancient Israel. It was found in other Ancient Eastern cultures. Similar features were identified with some variations from the practice in the Old Testament. However, despite some of these cited parallels, none of the other tithing systems was as detailed and defined as the codes that provided for tithing in the Old Testament. Theological considerations, rather than political, humanitarian or economic reasons could be seen as the main propelling force for the concept of tithing in the Old Testament. Every other interest was secondary. It was not the same in most of the texts cited from the Ancient Near East. Furthermore, helpful contributions from monographs and articles depicted that

1. A number of texts in late Babylonian literature considered the tithes as an offering or sacrificial meal, and that the position and evaluation of the tithe in biblical culture could not be fully appreciated without a clear understanding of its seminal importance in the economy of Canaan (Jagersma 1981:78, 118)
2. Tithing was one of the many practices that Israel adopted from the ancient world, and Israel may have taken it over from the Canaanites (Tate 1973:159). Tate's conclusion was that while tithing should not be pursued as a legal rule, it was not a bad benchmark for Christian stewardship.

3. Amongst those who think the Old Testament tithing could find a place in the new covenant, Bennett (2003:17) said that public theologians “must invoke constantly a hermeneutic of suspicion”; that social workers should adopt a systematic process of ameliorating the predicaments of the underdogs. The New Testament theological praxis would be meaningless if the welfare of the underprivileged in the society is overlooked.
4. Attempts have been made to reconstruct the history of tithing in ancient Israel, and to explain the seeming irregularities and discrepancies latent in the Old Testament references to tithing (cf. Wellhausen 1885/1994:156-59; Kaufmann 1960:18-192; McConville 1984:71-84; etc).

Be that as it may, little or no scholarly book or monographs on the theological perspectives of tithing in the Old Testament were found. The articles located concentrated more on the historical reconstructions of the concept, and not much was said on the theological motivations of the concept in the different contexts where it was practised. One of our contributions in this research is to discuss in detail the theological perspectives of tithing in the Books of Numbers and Deuteronomy. This will be undertaken in the next two chapters. In general, Israelites were to tithe all the wealth of the land that the LORD gave them as a means of submitting to the sovereignty of the LORD as the owner of the land, and not as a payment of a tribute or a tax by a vassal state.

## CHAPTER 3 THEOLOGICAL PERSPECTIVES ON TITHING IN THE BOOK OF NUMBERS

### 3.1 INTRODUCTION

The Book of Numbers centres on the problems and possibilities of shaping a community identity in tune with God's intentions for the creation. Israel, as a long oppressed community, had a deeply ingrained identity as 'slave'; it does not have the resources to move quickly to a 'slave no more' mentality. God must be at work to enable it be on the straight path once again (26.13). The period of wandering is at least in part, a necessary buffer between liberation and land for the sake of shaping such an identity. So Numbers is a narrative spanning forty years of Israel's journey from Sinai to Moab, the threshold of the Promised Land. According to Milgrom (1990:xiii), "their forty-year trek comprises forty stations (see ch.33) that can be subsumed under three main stages: the wilderness of Sinai (1.1-10:10), where the preparations for the journey are made; the vicinity of Kadesh (10:11-20:13), where the bulk of the forty years is spent; and from Kadesh to the steppes of Moab (20:14-36:13), where they prepare for the conquest and settlement of the promised land." Furthermore, Levine reports that in its textual makeup, Numbers is the most diverse of all the Torah books. It includes historical narratives, collections of early Hebrew poetry, and extensive legal and ritual texts. In addition to its generic diversity, Numbers also exhibits a complex literary history. As a book of the Torah, it is held together in an intricate manner: a collection of relatively early Hebrew poetry and a limited body of collected historiography were greatly expanded by priestly writers, who radically recast the depictions of the wilderness period conveyed in them (Levine 1993:48).

Numbers 18:8-32 is the main text selected for study in this chapter. We will now present a translation<sup>36</sup> with textual notes, followed by a tradition historical analysis and the theological perspective of tithing in the Book of Numbers.

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<sup>36</sup> We did our own translation following the translation theory in section 1.4.2.

## 3.2 TRANSLATION AND TEXTUAL NOTES FOR NUMBERS 18:8-32

The translation and the textual notes for Numbers 18:8-32 will be grouped under three sub-headings: The Priestly Emoluments (vv 8-20), the wages for the Levites (vv 21-24), and a tenth of the tithe for the Priests (vv 25-32). The structure of the passage is illustrated in table 3.

### 3.2.1 THE PRIESTLY EMOLUMENTS (VV 8-19)

(a) Verses 8-10 give a general introduction to the list of entitlements due to the priests, which are contributed by the Israelites. Also the most sacred gifts for the priests are enumerated.

8 And the LORD spoke to Aaron, See!<sup>37</sup> I have given to you<sup>38</sup> the charge of my contributions<sup>39</sup> of all the sacred gifts<sup>40</sup> of the sons of Israel; I have given them to you and your sons as a portion<sup>41</sup>, by a decree forever.

9 This shall be yours from the most sacred things, reserved from the fire:<sup>42</sup> every offering of theirs, even all their food offering,<sup>43</sup> and for their entire sin offering,<sup>44</sup>

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<sup>37</sup> הִנֵּה • (See!) This is a word of emphasis or calling attention to a detail, indicating the weight of the instruction from the LORD to Aaron.

<sup>38</sup> נָתַתִּי לְךָ (I have given to you). The LORD has given to Aaron and his sons... Here the assertion is both emphatic and authoritative; it is the Sovereign LORD who has declared it. The word נָתַן implies “assign,” “entrust”, or “To place an object or idea in the possession or control of another, implying value of the object, as well as a purpose for the exchange” - 1Sa 1:4. In LXX, the word δέδωκα means “to grant” or “to deliver up”.

<sup>39</sup> מִשְׁמֶרֶת (the charge of my contributions). The sense of מִשְׁמֶרֶת is “control”, “jurisdiction”, or “responsibility for, i.e., a service which has been assigned for care, implying an obligation to fulfil - Num 3:25; Neh 12:45. תְּרוּמָה is rendered differently by different translations, namely, “first fruits” (LXX -  $\square$ παρχ $\square$ v), “heave offering” (NKJV), “levied donations” (AB), “offering” (NRSV), “gifts” (JPS Torah Commentary), etc; J. Swanson (1997:9556), describes it as what is given or set aside as a special, voluntary contribution to a person, deity, or cause in worship, either a whole of something or a part (Exd 25:2). In this study, we will use the word “contribution” to refer to תְּרוּמָה.

<sup>40</sup> לְכָל־קֹדְשֵׁי (all the sacred gifts of). This phrase is an inclusive term for those gifts which went to the temple personnel. Jacob Milgrom (1990:149), making a comparison with Num 5:9 (every donation including all the sacred gifts), argues that the phrase implies that there are two categories of gifts to the priests: those they received from the sacrifices and those they received directly, bypassing the altar. This section lists the required gifts of both types.

<sup>41</sup> לְמִשְׁקָה (as a portion). The word probably means allotted measure, emolument, a share or perquisite (מִשְׁקָה), as different from “wages” (שֹׁכֵר), which the Levites were to receive as the proper compensation for their sanctuary labours (Milgrom 1990:149). So מִשְׁקָה portrays the priestly emolument as a donation from the LORD to them, and not as wages (שֹׁכֵר) for the priesthood. It is a “gift of honour” (cf. LXX γέρας).

and every guilt offering<sup>45</sup> of theirs, which they shall render to me; it shall be most holy to you, and to your sons.

**10** As a most holy thing<sup>46</sup> you shall eat it; every male shall eat it; it shall be holy to you.

(b) Verses 11-19. These verses enumerated the additional grants to the priests, which were referred to as “sacred gifts” (הַקְדָּשִׁים). The tenth of the Levitical tithe, which is grouped in this category, was listed separately in verses 25-32 for obvious reasons. These additional grants to the priests bore the lesser grade of sanctity, which entitled them to be eaten not just by the priests but also by members of their household who were in a state of ritual purity. The consumption was not restricted to the Tabernacle courtyard as the most sacred gifts (הַקְדָּשִׁים ❖ אֹמֶת וְקָדְשִׁים). The sacred gifts have the technical meaning of sacred food allowable to the priestly household as opposed to the most sacred food, which may be eaten only by the male priests.

**11** Also, this is for you: the contribution of their gift,<sup>47</sup> with all the wave offerings<sup>48</sup> of the Sons of Israel; I have given them to you and your children as an everlasting decree; every clean person in your house shall eat it.

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<sup>42</sup> מִן־הָאֵשׁ (from the fire). This refers to the portions of the sacrifices not burned on the altar but reserved for the priests. The types of offerings that come under this provision were the food offerings, sin offerings and guilt offerings.

<sup>43</sup> לְכָל־מִנְחָתָם (of all their food offering). מִנְחָה is an offering or a sacrifice offered to God as a religious activity (1Sa 2:12-17). This can be grain, fruits, animal or other offerings (Swanson 1997:4966). A token is burned on the altar, and the rest is eaten by the male priests (cf. Lev 6:14-18).

<sup>44</sup> הַטָּהוֹרָתָם (their Sin offering). The word הַטָּהוֹרָתָם is one of the major offerings given for the purpose of atonement as expiation or propitiation of sin against God (Ex 29:14, 36; 30:10; Lev 4:3–16:27). It can also be translated as “purification or cleansing offering” (Milgrom 1997:150).

<sup>45</sup> אֲשָׁמָם (their guilt offering). אֲשָׁם is an atoning sacrifice similar to the sin offering.

<sup>46</sup> הַקְדָּשִׁים ❖ אֹמֶת וְקָדְשִׁים (as most sacred things). These offerings are most sacred, eaten only in the Tabernacle courtyard on the same day of offering by male priests (cf. Lev 6:9, 19-30; 7:6). They include the food offerings, sin offerings and guilt offerings enumerated above.

<sup>47</sup> תְּרוּמַת מַתָּנָם (the contribution of their gift). מַתָּן is an object given freely to another as a token of relationship and good will - Gen 34:12; Pr 18:16; 19:6. In this context, it refers to the non-sacrificial gifts, that is those dedicated to the LORD outside the sanctuary (an example is found in Num 15:17-21).

<sup>48</sup> ❖ אֹמֶת וְקָדְשִׁים (with all the wave offerings of) תְּנוּפָה refers to the sacrifice of animal, plants, or plant products, or metals that are waved before the LORD as a symbolic offering of ritual manipulation - Ex 29:24, 26, 27; Lev 7:30,

**12** All the finest of freshly-produced oil and all the finest of fresh wine and grain, their choicest produce<sup>49</sup> which they will give to the LORD,<sup>50</sup> I have given them to you.

**13** The first fruits<sup>51</sup> of all that is in their land, which they shall bring to the LORD, shall be yours; every clean person in your house shall eat it.

**14** Every devoted thing<sup>52</sup> in Israel shall be yours.

**15** Every first born of the womb<sup>53</sup> of every creature, which they offer<sup>54</sup> to the LORD, whether human or animal, shall be yours; but, you shall surely redeem<sup>55</sup> the first born of the human and the unclean animals.

**16** Their redemption price<sup>56</sup> shall be from a month old, with the appropriate value of silver, five shekels, in the shekels of the sanctuary that is twenty gerahs.

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34 (Swanson 1997:9485). In this context, daughters of priests and other females in their household could partake of them because, in contrast to those which were “most sacred”, these were of “lesser sanctity.”

<sup>49</sup> רְאִשֵׁי תְּבֵאֵם (their choicest produce). Some translations render רְאִשֵׁי תְּבֵאֵם as “first fruit,” and what is meant is that which is superior in value to all others in the same class or kind; the best or the choicest of all the products at a given time. Here one is expected to offer a token of the produce of the land to the LORD as the owner of the land and the source of bounties, before the person could enjoy the produce of the land.

<sup>50</sup> אֲשֶׁר יִתְּנוּ לַיהוָה (which they will give to the LORD). Every offering or gift to the sanctuary is devoted to the LORD. And whatever the Israelites devote to the LORD goes to the priests.

<sup>51</sup> בְּכוֹרֵי (the first-fruits of). בְּכוֹרֵיִם refers to the first yields of field, vineyard, olive grove, etc. It is not clear how רְאִשֵׁי תְּבֵאֵם and בְּכוֹרֵיִם were distinguished or presented from this context. Phillip J. Budd (1984:205) argued that the two words were synonymous words, but G. B. Gray (1912:225) posits that רְאִשֵׁי תְּבֵאֵם is presented directly to the priests without ceremony, while בְּכוֹרֵיִם were presented in a ceremony in the Temple before passing to the priests (cf. Neh 10:35-37).

<sup>52</sup> כָּל־חֵקֶם (Every devoted thing). חֵקֶם is the ultimate case of dedication. It belongs to the sanctuary permanently and cannot be redeemed. That which is of no value to the sanctuary must be destroyed (cf. Deut 7:1-2; Josh 6:17-24; 1Sam 15:3). Baruch A. Levine (1993:446-447) informs us that the verse is referring to laws governing the appropriation of condemned property by the Temple establishment. Thus one condemned to death for sacrificing to other gods lost possession of his property (Exod 22:19; Lev 27:21, 29).

<sup>53</sup> כָּל־פֶּטֶר רֶחֶם (Every first born of the womb). That is, the first-born of the mother, provided – it is assumed – that it is a male (Milgrom 1990:152; cf. Exod 13:12b, 15; 34:19b).

<sup>54</sup> אֲשֶׁר יִקְרִיבוּ (which they offer). The first-born males can only be “offered” and not “given” because they already belong to the LORD (Lev. 27:26). Three categories of the first born were outlined: pure (sacrificial) animals whose flesh is eaten by the priests; impure (that cannot be offered) animals, which may be redeemed by their owners; and humans who must be redeemed by their parents, the redemption price belonging to the priests.

<sup>55</sup> תִּפְדֶּהּ (you shall surely redeem). It is the priests that would conduct the redemption proceedings. תִּפְדֶּהּ means to buy what was not originally a person’s property, as different from קָנָה which means to buy back what was originally one’s property (Milgrom 1990:152).

17 But the first born of a cow, or the first born ram,<sup>57</sup> or first born he-goat, you shall not redeem; they are holy. You shall splash<sup>58</sup> their blood on the altar, and their fat, you shall burn as smoke offering, an offering made by fire for a pleasing fragrance to the LORD.

18 but their flesh shall be for you, just as the breast section of the wave offering, and the right thigh are yours.

19 All the contributions of the holy things, which the sons of Israel shall raise up to the LORD, I have given to you, together with your children as an everlasting decree; it is before the LORD, a covenant of salt<sup>59</sup> forever for you and your seed.

### 3.2.2 THE WAGES FOR THE LEVITES (VV 20-24)

This section outlines the main entitlements of the Levites, as distinct from those of the priesthood. The Levites were to receive a tithe of all the yearly produce of the fields, orchards, and vineyards, to be remitted to them by all Israelites.

20 And the LORD said to Aaron: You shall not receive inheritance in their land, nor shall you have a portion among them; I am your portion and your inheritance<sup>60</sup> among the children of Israel.

21 See!<sup>61</sup> I have given to the sons of Levi every tithe<sup>62</sup> in Israel for an inheritance in return for their service<sup>63</sup>, which they are serving in the tent of meeting.

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<sup>56</sup> וּפְדוּתוֹ (Their redemption price). The sum mentioned for redemption is exclusively for the human first born, which is five shekels of silver (Num 3:47; Lev. 27:6). The price for the unclean animals varied (cf. Lev. 27:11-12, 27).

<sup>57</sup> זָכָר מִלְּבָנִים male lamb and not a female lamb: see Lev 3:7; 4:35; Gen 30:32; cf. Lev 1:10.

<sup>58</sup> תָּזַק (You shall splash). “Splash” or “dash” appears more suitable for תָּזַק than “sprinkle” (the translation for ) rendered by RSV. The blood of the first born of a cow, or the first born ram or first born he-goat were to be splashed on the altar, and not redeemed.

<sup>59</sup> בְּרִית מֶלֶחַ (covenant of salt). Salt is a symbol of preservation or permanence. Thus, the “covenant of salt” refers to the irrevocable or unbreakable covenant (cf. 2 Chron 13:5).

<sup>60</sup> אֲנִי חֵלקְךָ וְנַחֲלָתְךָ (I am your portion and your inheritance).  and  are synonymous words that refer to the land allotted each family within its tribal territory in the Promised Land. Whereas  refers to a measurement,  reflects a complex legal system of what is received or entrusted. The entrusted portion in this section is to compensate for the land that was denied the priests and Levites. This provision does not contradict the provision of forty-eight cities and their surrounding pasture to the Levites and priests (Num 35:1-8; Josh 21:13-19), which were specifically for residences only (Ezekiel 45:4).

22 And the children of Israel shall not come near again to the tent of meeting lest they bear sin and die.<sup>64</sup>

23 But Levi shall serve in the tent of meeting, and they shall bear their sin; it shall be an everlasting decree in all your generations,<sup>65</sup> and among the children of Israel they shall not receive an inheritance.

24 For I have given to the Levites for an inheritance the tithe of the sons of Israel, which they shall raise up to the LORD, as a contribution.<sup>66</sup> Therefore I have said of them, among the children of Israel, they shall surely not have an inheritance.

### 3.2.3 A TENTH OF THE TITHE FOR THE PRIESTS (VV 25-32)

The Levites who received the tithes were expected to give a tenth of the tithes to the priests. Apparently, the priests were exempt from tithing in Numbers. The writer of Hebrews 7:4-10 gives the impression that no one was exempted. It is not clear from Numbers how the priests, who received the tithe of tithes, could have paid tithes as inferred by Hebrews. So, verses 25-32 concentrate on the tithe of tithes for the priests.

25 And the LORD said to Moses,<sup>67</sup>

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<sup>61</sup> הִנֵּה • (See!) This is a word of emphasis.

<sup>62</sup> כָּל־מַעֲשֵׂר (every tithe). The term מַעֲשֵׂר (LXX -  $\pi\iota\delta\acute{\epsilon}\kappa\alpha\tau\omicron\nu$ ) refers to the tenth part of what is earned or produced reserved for the Levites. Milgrom (1997:155) reported that the tithe was a compulsory, permanent grant to the Levites. Its cultic provisions reflected a system of royal taxation.

<sup>63</sup> עָבְדוּךָ בְּעֵבֶר (In return for their service). The tithes were assigned to the Levites in exchange or in return for their service or labour in the Sanctuary (Tent of meeting). The tithe is portrayed here as a right and not as a privilege; as a right because it is morally and legally binding that a labourer deserves his/her wages; and not as a privilege because they duly merited it by their labour.

<sup>64</sup> Here restriction is placed on the service in the Tent of meeting. The careful attention of the Levites to their assigned duties will prevent ordinary Israelites from encroaching on the area of the Sanctuary. The punishment of death is placed on the encroachment in the sanctuary. But it is not specified what this encroachment meant.

<sup>65</sup> The Levitical duties and reward were supposed to be an instruction for all time (LXX - νόμιμον αἰώνιον – everlasting custom )

<sup>66</sup> אֲשֶׁר יָרִימוּ לַיהוָה תְּרוּמָה (which they shall raise up to the LORD as a contribution {or offering}). The tithes which were assigned to the Levites were given by the children of Israel to the LORD as an offering. This clearly portrays the tithe as a grant from the divine domain. The understanding here corresponds to the record in Lev 27:30 which specifically refer to the tithe as “the LORD’s. Every offering belongs to the LORD, including the tithe.

<sup>67</sup> וַיֹּאמֶר יְהוָה אֶל־מֹשֶׁה (And the LORD said to Moses). The LORD did not speak directly to Aaron, as the previous instances indicated, concerning the payment of tithe of tithes to the priests (Aaron inclusive). We agree with

**26** You shall speak to the Levites, and say to them: when you obtain<sup>68</sup> from the children of Israel the tithe which I have given to you from them for your inheritance, then you shall offer from them<sup>69</sup> a contribution to the LORD, a tithe from the tithe.

**27** And your contribution shall be counted to you<sup>70</sup> as grain from the threshing floor and as produce from the wine press.

**28** So, you shall surely raise up a contribution of the LORD from all your tithe that you obtain from the children of Israel; and you shall give from them the contribution of the LORD to Aaron the priest.

**29** From all your gifts, you shall raise up all the contribution of the LORD from the finest<sup>71</sup> of it, as the holy part from it.

**30** Again, you shall say to them: When you lift up the finest from it, then it shall be counted to the Levites as produce of the threshing floor and as produce of the winepress.

**31** And you shall eat it in any place<sup>72</sup> with your household; for it is a wage<sup>73</sup> to you in return for your service in the tent of meeting.

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Milgrom (1997:156) that it was to avoid the conflict of interest that could have arisen if the instruction were communicated through Aaron the priest (the beneficiary).

<sup>68</sup> כִּי־תִקְחוּ (when you obtain). The verb עָרַב 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. This position is supported by the LXX translation λάβητε (take in the hand, take hold of, grasp), which has a connotation of a tax collection.

<sup>69</sup> מִמֵּנִי (then you shall offer from them). Here the Levites were commanded to give a tithe of the tithes they received as their own offering to the LORD, whereby the priests would benefit.

<sup>70</sup> וְנִחְשַׁב לָכֶם (It shall be counted to you...). The tithe of tithes from the Levites is credited or counted to them as a contribution of grain from the threshing floor and produce from the winepress, which the children of Israel gave to the LORD earlier. The notion that the contribution of the Levites to the priests would “count” for them in v 27 is repeated in v 30.

<sup>71</sup> מִכֶּל־הַטֹּב (from the finest of it). The tithe of tithes should be from the finest part (טֹב עָרַב) of the tithes, which is considered as the holy or consecrated part, just as the priestly perquisite from the laity’s produce is also from its best.

<sup>72</sup> וְאָכַלְתֶּם אֹתוֹ בְּכֹל־מְקוֹמוֹ (And you shall eat it in any place). Once the tithe of tithes to the priest is removed, the tithes may be eaten anywhere without concern for ritual purity of the household of the Levite.

<sup>73</sup> כִּי־שֹׁכָר (for it is a wage to you). The tithe is considered as wages (שֹׁכָר {LXX - μισθός}) and not as donations (מִשְׁחָה) from the Israelites, in compensation or return (תְּרִיבָה) for the life threatening duties of the Levites at the Sanctuary.

32 You shall not bear sin for it,<sup>74</sup> since you have set apart from it the finest of it; and you shall not profane<sup>75</sup> the holy things of the children of Israel, lest you die.<sup>76</sup>

### 3.3 TRADITION-HISTORICAL ANALYSIS

For our study of the pericope Numbers 18:8-32, we have redacted the steps in the method suggested by Gnuse (1999:584-587)<sup>77</sup> to suit our purpose in this study. The traditional-historical analysis will follow these steps: (1) Ancient Near Eastern parallels to Numbers 18, (2) The possible oral pre-history of Numbers 18, (3) The connection of Numbers 18 to the priestly tradition in the book of Numbers and Pentateuch (4) The use or interpretation of the pericope by the wider biblical tradition.

#### 3.3.1 ANCIENT NEAR EASTERN PARALLELS TO NUMBERS 18

Like most of Israel's institutions, tithing in the Old Testament had some antecedents, and we must try to see what those antecedents or models might have been and where they might be found. This search cannot be made without an attempt to achieve some initial but accurate understanding of the nature of early Israelite society itself, for if we do not have this, we run the risk of drawing false parallels in our quest for the antecedents. The culture of Israel before the monarchy was not an urban culture. When we turn to sources outside the Bible in the hope of finding material to sketch the antecedents of early Israelite tithing and to illuminate the social, economic, and political movements which were at work in its development, we do not find a great deal that is of immediate relevance. The religious institutions of Egypt, Ugarit, Assyria and Babylonia are known to us through documents which already reflect organized urban civilizations whose complex priesthoods and cultic groups are far removed from the society of the semi-nomadic, then semi-sedentary, Israelites before the days of the monarchy.

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<sup>74</sup> אַתָּה לֹא תִשָּׂא חַטָּאת עָלֶיךָ (You shall not bear sin for it). The Levites were cautioned against tampering with the tithe of tithes. How they manage the tithes determines what happens to them.

<sup>75</sup> אַתָּה לֹא תִחַלְלֶנּוּ (you shall not profane). It is not the idea of “pollute, or render impure”, but the idea of “tamper with”. Milgrom (1997:157) reports that unauthorized contact with sancta is penalized with a monetary reparation, for example, if sacred food is accidentally eaten (Lev 22:14-16), or with capital punishment, if the act was performed deliberately (cf. Lev 10:1-2; Num 16).

<sup>76</sup> אַתָּה לֹא תָמוּת (lest you die). The punishment of death on the defaulting Levite expresses how serious God views faithfulness in stewardship and management.

<sup>77</sup> For a detailed discussion on the steps in the method of tradition history suggested by Gnuse, see section 1.4.1

In chapter 2 we made a survey of selected texts from the Ancient Near East that deal with tithing. Our duty in this section is to examine whether or not they are similar to Numbers 18; and to determine to what extent they were antecedents to the concept and practice of tithing in the Old Testament, or at least, how they can help in interpreting it. The selected texts are of four different forms, namely: (1) Royal texts, (2) Legal texts, (3) Religious texts, and (4) Economic texts.

### 3.3.1.1 Royal Texts

In our survey of Ancient Egypt (2850-1150BCE), we saw how the king of Egypt provided for the Temples and their personnel.<sup>78</sup> Besides giving the temples their means of production, he appointed a structured priesthood with the chief priest at the head. McReady (1988:961) reports that a chief priest heading a priestly hierarchy was a fairly common phenomenon in the Ancient Near Eastern world. The prominence of the house of Aaron as priests in place of the entire tribe of Levi as projected in the book of Numbers, especially in chapter 18 in the allotment of priestly emolument, gives one the impression of the existence of a familiar tradition at that point in time. Thus, the stereotypic genre may have been well communicated to their audience; an exception perhaps was the rebellion motifs recorded in Numbers 16-17.

Furthermore, a text portrayed the king of Egypt issuing decrees for the collection of tithes for the temple of Kahnum as a sign of gratitude to the deity who had promised him an end to the famine in the land. Some scholars believe that this text was based on a genuine Old Kingdom decree from the time of King Djoser of the third dynasty (Lichtheim 2002:130). It reads:

I awoke with speeding heart. Freed of fatigue I made this decree on behalf of my father Khnum. A royal offering to Khnum, lord of the cataract region and chief of Nubia:

In return for what you have done for me, I offer you Manu as western border, Bakhu as eastern border...

All fishermen, all hunters, who catch fish and trap birds and all kinds of game, and all who trap lions in the desert – I exact from them **one-tenth** of the take of all of these, and all the young animals born of the females in these miles [in their totality].

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<sup>78</sup> See section 2.1.2.3

One shall give the branded animals for all burnt offerings and daily sacrifices; and one shall give **one-tenth** of gold, ivory, ebony, carob wood, and ochre...  
...firewood, the things that every man who works with them shall give as dues, namely **one-tenth** of all these. And there shall be given **one-tenth** of the precious stones and quarrying stones that are brought from the mountain side, being the stones of the east.”

(COS III 2002:133)

The message formula of this royal text, which includes the law giver, the motivation, the payer, and goods subject to tithe share some resemblance with the tithe speech of Numbers 18. The payment of tithe was a command, and not a request. In Numbers, it was not just the human king who decreed it but the LORD (18:1, 8, 21, 25). The payment of tithe was an expression of gratitude. Just like in Ancient Egypt, the Israelites were to tithe as an expression of thanks to the LORD for possessing the land (vv 20, 24).

### 3.3.1.2 Legal Texts

A legal text found in Ugarit (ca. 14<sup>th</sup> – 13<sup>th</sup> Centuries BCE) is a contrast to what is found in Numbers 18. The king of Ugarit was the sole recipient of the tithes, which he distributed to any of his officials, among whom were the priests or temple personnel. Tithes were not exclusively for the temple personnel as it is found in Numbers. Let us do a comparison of the Ugarit text with Numbers -

(a) Ugarit:

From the present day on, Ammistamru<sup>79</sup>, son of Niqmepa, king of Ugarit has given to Yasiranu, son of Husanu, the village (alu) E[--]ish with everything it has forever, (also) to his sons and grandsons. Its grain, its beer (sikaru) of its (the village's) **tithe**, (*ma'asharu*) and the sheep – the pasturing tax (ma-aq-qa-du) shall be for Yasiranu. The silver of the gifts and the silver of the bridegroom's friend and service boys (su-sa-pi-in-nu-ti) shall be for Yasiranu.

(PRU III 16.153; COS III 2002:258; Fisher 1975:95)

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<sup>79</sup> Ammistamru II reigned ca. 1260-1225 BCE (COS III 2002:258)

(b) Numbers:

**8** And the LORD spoke to Aaron, See! I have given to you the charge of my contributions of all the sacred gifts of the sons of Israel; I have given them to you and your sons as a portion, by a decree forever.

**21** See! I have given to the sons of Levi every tithe in Israel for an inheritance in return for their service, which they are serving, the service of the tent of meeting.

(Num 18:8, 21)

From the above texts we can observe the following contrasts in the concept and practice of tithing in Ugarit and Numbers. (This comparison is meant to be representative and not exhaustive):

**(a) Ugarit**

1. In Ugarit, the tithe was a royal tax which the king exacted for himself and for the benefit of his officials.

2. There was no theological motivation for the tithe at Ugarit.

3. The communities of different villages were treated as blocs in the payment of tithe.

4. The villages existed for the king's benefit.

**(b) Numbers 18**

1. In Numbers, it was reserved for the temple personnel.

2. The Israelites were to tithe as obedience to the words of the LORD to Aaron/Moses (see vv 8, 25).

3. Individuals were held responsible in this pericope (v 26).

4. The people owe their possession of the land to the LORD.

**3.3.1.3 Religious Texts**

A religious text from Ugarit (KTU 1.119:26-35//RS 24.266), which falls within the sacrificial liturgy and psalmody of the Ugaritic, presented the tithe in the list of sacrificial items offered to Baal to repel an enemy attack (see Olmo Lete 1999:304,305). The favour of the deity is

invoked to defend the land. The tradition of using a gift or sacrifice to appease the deity or invoke the blessing was a common feature in the Ancient Near East. A few Old Testament prophetic texts from the 8<sup>th</sup> Century BCE will help us illustrate this point.

Come to Bethel and transgress; to Gilgal and multiply transgression; bring your sacrifices every morning, your tithes (שְׁמֵרָה) every three days;

Bring a thank-offering of unleavened bread, and proclaim freewill offerings (...), publish them; for so you love to do, O people of Israel, says the Lord God!

(Amos 4:4, 5)

For I desire steadfast love and not sacrifice, the knowledge of God rather than burnt offerings.

(Hosea 6:6)

The audience at Amos 4:4 might have been living under a traditional illusion that their gifts and sacrifices could buy them favour before the LORD, which Amos challenged; and it is also possible that the above notion must have been reasonably accessible to the author of and the audience that received Numbers 18 in written form. Numbers 18 was to serve as an antithesis to Numbers 16-17, the various accounts of rebellion which attracted the LORD'S judgement. So obedience to the LORD as demanded by Numbers 18 was a sure guarantee to enjoying God's blessings, physically represented by the Promised Land. Absolute obedience to the LORD'S command was intended, and not a mere exhibition of a ritual.

### 3.3.1.4 Economic Texts

Ward (1992:370-371) highlighted the economic functions of the temple in Old Kingdom Egypt. Their economic system was based on a local subsistence economy in which the necessities of life were produced in all sectors of society without particular concern for open marketplace. The temples were involved at all levels, and the temples produced the food, clothing, and other necessities required by their personnel. Royal grants and private donations (which included the compulsory tithes on all expeditions)<sup>80</sup> expanded temple property; this meant a commensurate increase in agricultural labourers, craftsmen, and other workmen needed to maintain the temple's

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<sup>80</sup> cf. Section 3.3.1.1 and 2.1.2.3.

subsistence economy. The real growth of temple wealth came during the Empire period – ca 1540-1100 BCE (Ward 1992:371). As it were, the temples were not institutionally or economically independent of the state. State employees such as the royal workmen in the Valley of the King were paid in kind by the state out of temple treasuries. Thus, the temple acted as a kind of banking system for the state and paymaster for government workers.

Meanwhile, a list of goods subject to tithing was cited in an economic text from Ugarit (PRU III 10.044; COS III 2002:201). They were tithes and taxes from the villages. Among the items listed were tithes taken from a wide range of property, produce or even currency. They included grain, oil and wine, the staple food of the Levantine economy. Agricultural yield was particularly emphasized with explicit reference to its tithes. Throughout the Ancient Near East all kinds of objects have been found designated as subject to the tithe: wool, cloth, wood, weapons, gold, silver, donkeys, etc (Carpenter 1988:861).

Numbers 18 clearly reflects a fusion of the state and the sanctuary. There is no distinction between the secular and the sacred, as far as the government of the people was concerned. The tithe system in Numbers 18 was more or less a tax system from the state for the upkeep of the religious institution. Although the goods subject to tithes in Numbers were similar to those found in other Ancient Near Eastern cultures (cf. Num 18:12; Deut 14:23; see also Milgrom 2004:3, 4), the pericope does not depict an actual practice at the time but an anticipation thereof. Some of these gifts could not possibly be brought until Israel had become a settled agricultural community. These rules were to be a lasting ordinance for the generations to come (v 23).

### **3.3.2 THE POSSIBLE ORAL PRE-HISTORY OF NUMBERS 18**

Our second area of consideration is the possible oral pre-history of Numbers 18 under survey. We will discuss: (1) the earlier traditional form. What was the original extent of the oral form in contrast to the present written form? (2) Social setting. Who spoke the original oral form, and to whom was the oral form addressed? (3) Earlier message. What was the earlier message, and how might it be different from the messages communicated in later oral and written stages?

#### **3.3.2.1 Earlier traditional form**

There are some Old Testament texts that suggest the possible existence of oral pre-history for the concept and practice of tithing. The present genre under survey was a possible legislative emendation or restructuring of an oral form. Our allusion comes from the various texts that

mention tithing in connection with either central or local sanctuaries. Let us examine some of the texts.

(a) Salem:

Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High.

And he blessed him and said: “Blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, Who has delivered your enemies into your hand.”

And he gave him a tithe (מַעֲשֵׂר) of all.

(Gen 14:18-20)

(b) Bethel:

Then Jacob made a vow, saying, “If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father’s house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God’s house, and of all that You give me I will surely give a tenth (מַעֲשֵׂר) to you.”

(Gen 28:20-22)

(c) Gilgal and Bethel:

Come to Bethel and transgress; to Gilgal and multiply transgression; bring your sacrifices every morning, your tithes (מַעֲשֵׂר) every three days;

Bring a thank-offering of unleavened bread, and proclaim freewill offerings, publish them; for so you love to do, O people of Israel, says the Lord God!

(Amos 4:4, 5)

It is clear from the above references that tithes were received at the featured sanctuaries. But it is not clear what must have informed the actions of Abram or Jacob in the payment of tithes. Were they responding to any given law or were they acting in accordance to the prevalent tradition of the period? Either way, there must have been an oral pre-history of their actions. Furthermore, the sarcastic way the prophet Amos asked for a tithe every three days, instead of,

maybe, annually or every three years was a direct attack on a discordant tradition of his period. According to Verhoef (1974:120), Amos' comment "has an interesting point of reference in an old tradition: Bethel was the place where Jacob promised to give a tenth of all his possessions to the LORD." On the same hand, in arguing for the existence of an earlier tradition, Milgrom (1976:61), presented that the patriarchal narratives of Abraham at Salem (Gen 14:20) and Jacob at Bethel (Gen 28:20) were not accidental because they were the sites of the main sanctuaries of the kingdoms of Judah and Israel respectively. The purpose of the narratives may be etiological: to prove that the rights of these two sanctuaries are hallowed by tradition, traceable to the patriarchs themselves. Jagersma (1981:127) reports that the oldest traditions in the Old Testament strongly suggest a custom of taking tithes to a local sanctuary which in many cases appears to be a royal sanctuary. The Numbers' legislation for tithing must have been in full view of some of these existing traditions. The priests and the Levites who were the personnel of the sanctuaries became the recipient of tithes in Numbers.

Knierim and Coats (2005:215-220), in their form-critical analysis of Numbers 17:27-18:32, observe that the unit is a collection of five speeches, each with its own genre identity. They are: (a) Lamentation cries (17:27-28); (b) Ordination speech for priesthood (18:1-7); Wages speech for Aaron's priestly service (18:8-19); (c) Inheritance speech establishing wages for Levi (18:20-24); and (d) Ordinance speech, which lays legislative claim to a tithe from Levi's wages (18:25-32). It is believed that the collection of ordinances in this unit stands at the end of a long history of tradition; and that the ordinances have been appropriated out of earlier contexts, altered only in order to bend them to the unifying theme of the pericope, and placed in the appropriate slot (Knierim & Coats 2005:219).

### **3.3.2.2 Social Setting**

As we can see from the above discussion, the background tradition history of tithing centres on the activity of the sanctuary and the priesthood. The final concern is to establish the priesthood's authority, particularly Aaron's authority over the process of worship. The attack by Korah and others against Aaron and his sons concerning their priestly duties prompts the reaffirmation of Aaron's role as high priest and the laws for supporting the priests. The many Israelite rebellions had repeatedly prompted God's judgment of death and plagues so that the community was constantly threatened with the impurity and pollution of contact with dead

bodies, which rendered a person unclean (Num 5:2). The distinctive ministry of Moses and Aaron had been ruthlessly challenged. The two men were in need of the LORD'S encouragement, and it was not denied. In this section (Num 17:1-18:32), God's appointed leadership is confirmed and supported. At this juncture in the community's history, the priesthood exerted its legislative power to establish wages, inheritance, and indeed, prerogatives in worship for its membership.

Some scholars believe that the unit as a collection reflects the late postexilic activity of priestly expansion noted in Numbers 16-17 (Wellhausen 1885/1994:156-59; Olson 1996:8). Wellhausen argued that they were three historical stages in the development of tithe:<sup>81</sup> first was a voluntary offering to God at the tribal sanctuary, which was consumed by the worshippers in a communal meal, which was not appropriated by the Levites or Priests (Amos 4:4); second, an annual obligation and the communal meal at the central sanctuary (Deut 14:22-27); and third, a yearly obligation to the cities, collected by the Levites and no longer eaten by the worshippers (Num 18:21-28; Neh 10:37-39). So, Wellhausen concluded that Numbers 18 has the setting of post-exilic Judaism, which came much later than the other codes that provided for tithing.

Conversely, Kaufmann and McConville have argued that the Levitical tithe law of Numbers obviously belongs to a time when the Levites were still numerous and served a significant function. The custom of vowing tithes must have been widespread and served to maintain them. When the Levites afterward dwindled in numbers and importance, the tithe law of Numbers 18 became obsolete. Tithes were brought, instead, to the temples in pre-exilic times. But this obsolete law still remained on the priestly scrolls and was to play a decisive role later (Kaufmann 1972:190; McConville 1984:71). According to this view, it is not possible that the priestly authorities of post-exilic times bestowed this most lucrative of all sacred gifts upon lowly temple servants, the Levites. The fact is that the numerous priests of the postexilic times (according to the lists in Ezra 2:36ff and Neh 7:39ff, they number in the thousands) were unable to live on the heave offering and the sacrificial portions that were assigned to them by the Torah. The Levites especially became negligible when the many altars were done away with, and the entire priesthood had to share the sacrificial portions of the single postexilic altar. On the other hand, the Levites of the Restoration were few and powerless (Ezra 2:40ff; cf. 8:15ff). That the priests of those times should have created a tithe law which condemned them to penury, only to

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<sup>81</sup> See our fuller discussion on the historical dating of the tithing codes in the Old Testament in section 1.6.1.

annul it in effect shortly afterward is, of course, an absurd assumption (Kaufmann 1972:190-191).

Furthermore, Weinfeld (1971:1159-1161) has suggested that the tithe given to the Levites in Numbers 18 is related to the Levitical cities which were given to the Levites (Num 35:1-8) out of the land apportioned to the Israelites. He opined that the Levitical cities listed in Joshua 21 (cf. 1 Chron 6:39-66) reflect the Davidic period; that some of the cities were not occupied before David, and on the other hand, the geographic scope of the list could not be imagined in the post-Solomonic period. Royal granaries and warehouses were kept in the cities under the supervision of the Levites. Since the tithe in its original form was a tax associated with palace and the temple alike, it stood to reason that these cities, which were counted as temple cities (cf. Num 35:9ff), served as storages of the tithe. Apparently, Numbers 18 might fit well the period of the United Monarchy, but there is no evidence concerning the Levites and their cities after this period, and probably the priestly law on tithing was not implemented at all after the introduction of the Monarchy. The cult centralization and the abolition of tribal sanctuaries under Hezekiah and Josiah heralded a new paradigm shift in the concept and practice of tithing. Furthermore, when they were no kings to serve as trustees of the granaries and warehouses during the exilic and postexilic era, the concept received further transformations (cf. Grintz 1971:957). The tithe system in Deuteronomy reflects more of the practice during the cult centralization period. Details will be discussed in the next chapter.

Another evidence in support of a pre-exilic dating for Numbers 18 could be deduced from the study of Rooker (1988:45-52; 2000:1106) on the use of the Old Testament in the book of Ezekiel. In the study, Numbers 18:1-7, 22-23 was believed to be used by Ezekiel in Chapter 44:9-16 (on the prerogative of the priest over the Levites). And it was believed that Numbers 18 was an earlier Old Testament text. If the assumption is correct, then Numbers 18 is pre-exilic because most scholars believe that the book of Ezekiel is an exilic or a post-exilic composition.

The argument that Numbers 18 was literally composed or redacted by a priestly author sounds convincing, especially in establishing the responsibilities and wages of the priestly tribe, and the prerogatives of the Aaronic priesthood. The social setting should probably be when the activities of the Levites were still prominent and relevant. It is difficult to accept a post-exilic setting of the genre, because most scholars agree that during the postexilic era, the position and

impact of the Levites had dwindled, and the priests were more in number and had taken over their functions. A pre-exilic setting of the genre seems more probable.

### **3.3.2.3 Earlier Function**

The primary intention of the elements in our chosen pericope is legislative. Davies (2004:189) highlighted the three episodes that warranted Numbers 18. First was the account of the rebellion of Korah (Num 16:1-35), which appears to be designed to affirm the legitimacy of the Aaronic priesthood. The second involved a further unrest in the Israelite camp (Num 16:41-50), where Moses and Aaron were held responsible for the death of the Israelite leaders. The LORD was displeased by sending a plague, which only stopped after Aaron offered incense and made atonement for the people. The need for mediation for God's people was clearly evident as it was in the Sinai pericope (Ex 20:18-21). The final incident was the budding of Aaron's rod (Num 17:1-13). The intention was to get rid of rebellion against the choice of Aaronides priesthood (Num 17:5). The effect of the three episodes was to reinforce the understanding that discontent was widespread and deeply entrenched among the people; but the need for mediation was established and the priestly prerogatives of the Aaronides were vindicated.

We agree with Knierim and Coats (2005:220) that Numbers 18 established priestly authority and wages in relationship to their work in the sanctuary territory. Chapter 18:1-7 establishes the priestly duties of Levi/Aaron with recognition of a death threat in the process; vv 8-19 define wages for the priests; vv 20-24 define the inheritance for the Levites; and vv 25-32 establish the tithe of tithes to the priests.

### **3.3.3 THE CONNECTION OF NUMBERS 18 TO THE PRIESTLY TRADITION<sup>82</sup> IN NUMBERS AND PENTATEUCH**

The context within which we shall discuss the connection of Numbers 18 to the priestly tradition in Numbers and Pentateuch will be presented in relation to: (1) the designation of duties and wages for Aaron and his sons; (2) the unique role of Levi as a tribe without land inheritance; (3) the fatal character of the holy place and the holy gifts; and (4) the tithe as a wage (שְׂכָר) and not a donation (מִנְשָׁחָה).

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<sup>82</sup> The priestly tradition in the Pentateuch places much emphasis on the activities of the cult and its personnel.

### 3.3.3.1 The designation of duties and wages for Aaron and his sons

As we have noted earlier, the three narrative episodes in Numbers 16-17 might have led to the composition of Numbers 18. The historical conflicts and rivalries among various priestly and Levitical groups in the actual life of ancient Israel and its cult may well lie behind some of these texts. They emphasized the community's obligation to support the Aaronic priests and Levites in their work of protecting the people and ministering in the sanctuary at the centre of the camp. The designation of duties and wages for Aaron and his sons has other parallels in the Pentateuch. Examples are:

#### (a) Numbers

- Encamp on the east of the Tabernacle ahead of others, symbolizing their priestly pre-eminence (3:10, 38)
- Dismantle and cover the Tabernacle sancta before the Kohathite Levites carry them (4:1-20)
- Giving the Priestly Blessing (6:22-26)
- The purification of the Levitical work force (8:5-26)
- Blowing the trumpets (10:8)
- Interceding for Israel by offering incense (17:6-15)
- Preparing the ashes of the red cow (19:1-10).
- Consulting the Urim and Thummim oracle (27:21)
- Serving by his death as vicarious atonement for the unintentional homicide (35:28).
- Assigning sacrificial portions, herem, firstlings of pure animals and the redemption price of impure firstlings and human firstborn, tithe of tithes, etc (3:44-51; 18:8-19; 25-32).

#### (b) Exodus 28 (esp. vv 40-43)

- Special priestly garments for Aaron and his sons.
- Ordination prescriptions for Aaron and his sons.

#### (c) Leviticus 22

- Regulations for the Aaronic priests
- Regulations for acceptable and unacceptable offerings

- Designation of the recipients
- Penalty for offenders

(d) Deuteronomy 12:11-12; 14:28-29; 26:12

- The Levites having a share in the offerings, sacrifices and tithes.
- The Levites have no portion or inheritance with the other tribes of Israel.

The texts cited above show some evidence of having been shaped and edited over a considerable length of time and through various contexts in Israel's history. Several scholars have suggested that a priestly tradition has influenced the pericopes (see Olson 1996:117; Knierim & Coats 2005: 219; Brown 2002:151-157). We are indeed obliged to assume that a priestly writer or redactor, probably of Aaronic descent, designed the pieces to ensure unquestioning loyalty to and support for the dominance of the priestly line of Aaron. The references in Deuteronomy show some signs of priestly influence which are quite different from the others. There is no clear prominence for the house of Aaron in Deuteronomy. We shall elaborate on this later.

### **3.3.3.2 The unique role of Levi as a tribe without land inheritance**

The unique role of Levi as a tribe without a territorial inheritance featured prominently in the book of Numbers. The Levites were expressly excluded from the general census (1:47-54; 2:33); but were counted separately (3-4). They were in charge of the tabernacle and its furnishings, carrying them from place to place (Num 2-3) They camped around the Tabernacle; performed guard duty (Num 1:53; 8:23-28); underwent purificatory rites when they joined the work force (8:5-22); marched before the tribal units laden with the dissembled Tabernacle (10:17,21). The special calling of the priests and Levites in Numbers 18 included having no tribal territory of their own in the land of Canaan (18:24), for which they were rewarded with the tithe (18:21-24; Olson 1996:117; Milgrom 1989:xl). They were assigned to assist Aaron and his sons, not as priests but as cultic servants, especially in the duty of guarding the sanctuary against encroachers. They were identified by this function, hence the name "Guardians of the Tabernacle of the Lord" (31:30, 47). 48 cities were assigned to them in the future Promised Land, six of which were designated as asylums for those who commit unintentional homicide (35:6, 9-15).

The special calling of the Levites in Numbers 18:1-7 is corroborated by the statement in Chapter 3:11-13 which says:

Then the LORD spoke to Moses, saying: I hereby accept the Levites from among the Israelites as substitutes for all the firstborn that open the womb among the Israelites. The Levites shall be mine, for all the firstborn are mine; when I killed all the firstborn in the land of Egypt, I consecrated for my own all the firstborn in Israel, both human and animal; they shall be mine. I am the LORD.

The above statement (Num 3:11-13) is seen as a reinterpretation of the ancient law found in Ex 13:2; 22:29b-30; 34:19-20. Instead of having to go into lifelong religious service, the firstborn are redeemed by a sacrifice (see Ex 13:13), for the Lord claims the Levites in their stead (Num 8:15-19).

In Leviticus 27:30-33 there is a declaration that a tenth part of both seed from the ground and fruit from the tree, herd and flock are holy to the Lord. And in Numbers 18:21, 24, it is declared that the LORD had given to the Levites as their portion the tithe of the Israelites, which they set apart as an offering to the LORD. The cultic understanding of the two passages is obvious. The LORD is the owner of the tithes, and it is the LORD who has assigned the same to the Levites as their wages for the service they render to the LORD in the Tent of Meeting. This meticulous attention to cultic duties and rewards clearly portrays the work of a priestly writer.

### **3.3.3.3 The fatal character of the holy place and the holy gifts**

The priestly tradition did not only present the duties and rewards of the cultic services, but also, the fatal nature of the holy place and the holy gifts. Legislation on the fatal character of the holy place and the holy gifts featured prominently in Numbers 18:

The LORD said to Aaron: You and your sons and your ancestral house with you shall bear responsibility for offences connected with the sanctuary, while you and your sons alone shall bear responsibility for offences connected with the priesthood.

(Num 18:1)

You shall not bear sin for it, since you have set apart from it the finest of it; and you shall not profane the holy things of the children of Israel, lest you die.

(Num 18:32)

The above passage comes naturally after the preceding one (i.e. Ch 16-17 on rebellion and judgement) and gives the answer to the people's question in 17:13, "Are we all to perish?". Aaron, his sons, and the Levites were to bear the consequences for any cultic impropriety (cf. Exd 28:38). All Levites were responsible for the sanctuary; only Aaron's sons were responsible for priesthood, because they ministered at the altar and guarded the purity of the sanctuary. Ashley (1993:340-341) reports that the necessity of guard duty for the tabernacle was restated here in the light of Korah's rebellion and the panic that ensued after the plague. The penalty for failure to stop encroachment on the sacred vessels and the altar is death at the hand of God. This penalty might seem strange since the punishment for offences that have a disastrous effect on society is usually death by human agency.

Also, the Levites were cautioned against tampering with the tithes. How they managed the tithes determined what happened to them. According to Milgrom (1997:157), "Unauthorized contact with sancta is penalized with a monetary reparation, for example, if sacred food is accidentally eaten (Lev 22:14-16), or with capital punishment, if the act was performed deliberately" (cf. Lev 10:1-2; Num 16). What was presented to the LORD was to be regarded as holy (vv 8, 32), and most holy (vv 9, 10); those who ate such food must regard it as something most holy and be ceremonially clean (vv 10, 13) as they ate it. It put greater demand on the recipients of the gifts than on their givers. Holy gifts needed to be matched by holy recipients. In Levine's view, the sense of Numbers 18:32 was that the Levite could avoid punishment for defiling the sacred donations of the Israelites by properly contributing to the priests one tenth of the tithes they collected (Levine 1993:453). The death of the two sons of Aaron, Nadab and Abihu, and the judgement on Korah and the two hundred and fifty men who offered incense, serve to warn about the fatal nature of the cultic involvements.

#### **3.3.3.4 The tithe as a wage (שָׂכָר) and not a donation (מִשְׁקָה)**

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 (שָׂכָר) and not as a donation (מִשְׁקָה) from the

Israelites, in compensation or return (תְּלִיף) 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’ (שָׂכָר) 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 (תִּקַּח) <sup>83</sup>, which means to ‘take by force’, implying that the Levites were not dependent on the whims of the landowner. The verb can also mean

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<sup>83</sup> (Verb, qal, imperfect, second person, masculine, plural). This position is supported by the LXX translation λάβητε (take in the hand, take hold of, grasp), which has a connotation of a tax collection. The tithe was not supposed to be a philanthropic gesture of the payer, but an obligation.

“take possession”, “seize”, “withhold”.<sup>84</sup> 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).

### **3.3.4 THE USE OR INTERPRETATION BY OTHER BIBLICAL TRADITIONS**

Numbers 18 clearly stated that every tithe in Israel should be given to the Levites in return for their service which they serve in the Tent of Meeting (vv 21, 24). But in Deuteronomy the stipulation is quite different. The recipients included the payer of the tithe in a communal meal, the Levite, the foreigner, the orphan and the widow (Deut 14:22-29). And this has raised a number of questions. So, the nature and the scope of tithing in the book of Deuteronomy will be discussed in the next chapter.

In 1 Samuel 8:15, 17, Samuel warned the Israelites that the request for a king would mean the rejection of the kingship of the LORD. The king would enforce his will upon them, requiring from them a tenth of their field produce and of their flocks. This comment had a basis in a general custom among the nations of the ancient times. In light of the standard procedure of kings to take a tenth, one could argue that at least part of the underlying rationale of the Levitical tithe was the recognition of the LORD’S theocratic kingship in Israel. The tithe was the means by which God’s palace (the tabernacle/temple sanctuary) and courtiers (the Levites and priests) were supported by the people over whom God ruled. In essence, the tithe was the LORD’S tax as the theocratic king of Israel. Thus, it seems likely that the theology of the obligatory Levitical tithe in Numbers 18 was to some degree based on the underlying logic of the obligatory taxes of a king as found in the Ancient Near East (cf. Averbeck 1997:1038; Weinfeld 1971:1158).

The stipulations of Numbers 18 are clearly implied in Nehemiah 12:44-47. The portions required by the law for the temple staff were differentiated as contributions, the first fruits, and the tithes. In the days of Zerubabel and of Nehemiah the Israelites gave the obligatory portions for the singers and the doorkeepers as each day required; and they set apart the portion for the Levites, and the Levites in turn set apart the portion for the Aaronides. As long as Nehemiah was around, the stipulation for tithing was enforced (Neh 13:6-15). We agree with Verhoef (1974:121) that the period between Nehemiah’s first visit and second visit to Palestine is

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<sup>84</sup> See note 35 on section 3.2.3

presumably the historical background of Malachi's complaint that the people were robbing God, because they neglected the compulsory contributions, consisting of tithes and other offerings (Mal 3:8-10). That the tithes were stored in the storehouse of the temple may be learned from Malachi 3:10; Nehemiah 10:38, 39; 12:44; 13:5, 12, 13; 2 Chronicles 31:4ff. The same sources provide information about the custodians of these stores and about the way in which the tithes were distributed among the temple personnel (e.g. Neh 13:13). Whereas, in Numbers 18, the tithes could not possibly be brought until Israel had become a settled agricultural community, Malachi, Nehemiah and Chronicles give us an idea of the actual practice of tithing in the Old Testament. According to Averbeck (1997:1044):

Although it seems that the Israelites often neglected the tithe laws (e.g. 2 Chron 31: Neh 13:10; mal 3:8-10), this does not mean that the laws themselves were impractical or utopian. Properly understood, these tithe regulations could have been a workable and economically reasonable means of providing for the priests, Levites, and tabernacle/temple worship system in either the pre- or postexilic periods of Old Testament history.

### **3.4 THEOLOGICAL PERSPECTIVES OF TITHING IN NUMBERS 18**

The payment of tithe in Numbers 18 is rooted in the belief that it was commanded by God, even though the instruction may have been communicated to the people by Aaron or Moses. It is not clear why it was fixed at 10 percent (one-tenth). Probably, it is connected with earlier views about numbers or with methods of counting, for example by fingers and fives. It is also implied that an individual was left with a sufficient percentage of his income to care for his private needs, although it was assumed that some fractions out of the individual's portion could still be used in other forms of offering. Brown (2002:157) suggested that in order to avoid endless debates about how much might be considered worthy as a gift to the LORD, the LORD gave them a basic principle for the allocation of their resources: the idea of giving one-tenth was a general guide. In contrast with other forms of offerings and sacrifices, tithing was unique because it provided the most quantifiable measure of impost for the cult and its personnel. This

theological motivation for tithing (i.e. the belief that the LORD is the owner of everything one has) will be discussed with the following headings: worship, obedience, stewardship and service.

### **3.4.1 WORSHIP**

The primary intention for the Levitical tithe system and other offerings in Numbers 18 was to please the LORD (v. 17). The provision of support for the sanctuary and its personnel, the priests and Levites, was understood in this light. According to Carpenter (1988:863), “By giving the tithe the people recognized the validity of the priests’ and Levites’ role as God’s representatives and acknowledged their right to receive support for the spiritual service they performed on the people’s behalf.” The LORD’S instruction provided the sacrificial animals and all the cereal offerings to meet the physical needs of families of the priests and Levites. Brown (2002:157) suggested that the LORD wanted the LORD’S people to know that the LORD derived much pleasure from the assurance that the servants were provided with life’s necessities. Also, underlying the giving of the tithe was the basic idea that ‘the earth is the LORD’S and all that is in it’ (Ps. 24:1). So, to give a tenth was to acknowledge in a tangible way the LORD’S ownership of the land and its produce. It was an expression of gratitude or worship for God’s generosity.

### **3.4.2 OBEDIENCE**

Numbers presented a radical and decisive distinction between the old rebellious generation of death and the new generation of hope. God condemned the old to death in the desert but gave birth to a new generation whom God led to the doorstep of the Promised Land. The focus was not on a gradual spiritual improvement on the part of the people. Rather, the focus was on the activity of God who, though intolerant of rebellion, remained faithful to the promise (Olson 1985:180). The support system demanded the obedience of the people who should trust God’s word about giving generously, and the dependence of the servants of God, who should trust God’s provision rather than the ownership of land. Weinfeld (1970:201) reports that the holy donations to the Levites and priests were formulated in the manner of royal grants similar to the ones found in the Ancient Near East. The gift of the land was unconditional but the survival in it was conditional on their faithfulness to the LORD. Laws were given, which must be obeyed in the land. The basis of this law was the grace received. Tithing was one of the laws to which the LORD demanded obedience. God’s demand of obedience from the people of Israel was a moral question, and a reciprocation of the grace received.

### 3.4.3 STEWARDSHIP

The Israelites were allotted territories according to their tribes as an inheritance. The tribe of Levi was excluded from the inheritance by the reason of another grant from God to them: the tithes (Num 18:21-24). Milgrom (2001:2433) reminds us that tithes were the Levites' wages or reward for their life-threatening risks in protecting the sanctuary against encroachment. They were receiving wages commensurate with their precarious service, not gifts for fulfilling covenantal obligations (Num 18). But, in paying the tithes to the Levites, the Israelites were both fulfilling their covenantal obligations and paying for the services rendered to them by the Levites and priests.<sup>85</sup> Tithe demanded that the people serve their God at a significant cost to themselves regardless of the inconvenience.

Just as the common people were to bring 'the finest' (תְּלֵבָב) of all their produce to the priests (Num 18:12-13), the Levitical tithe to the priests should be from the 'best' (תְּלֵבָב) of that which had been tithed to the Levites (Num 18:29, 30, 32). This suggests that, just as the people could not eat of the fresh produce of the land until they had presented its firstfruits to the LORD (Lev 23:9-14), in the same way the Levites could not eat of the tithe until they had presented a first portion (i.e. the tithe of tithe) to the priests (Num 18:30-32). Furthermore, caution against tampering with the tithe was given to the Levites in Number 18:32. Greater demand was placed on the recipients of holy gifts than on their givers. Faithfulness and accountability remain the invaluable virtues of stewardship.

### 3.4.4 SERVICE

The tithe system was not meant to be a charity or donation; it was a payment for a service rendered. The Levites were to do the work at the Tent of Meeting and bear the responsibility for offences against it (Num 18:23), while the priests themselves bore the responsibility for encroachment against the priesthood (Num 18:1). For bearing this responsibility the Levites were given the tithe, and they in turn gave the tithe of tithes to the priests. As it were, the service of the priests and Levites was not primarily to the people, but to the LORD, of whose sanctuary they were entrusted oversight.

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<sup>85</sup> Apostle Paul had a similar opinion: "Those who are taught the word must share in all good things with their teacher" (Gal. 6:6).

### **3.5 THE THEOLOGICAL TRENDS IN THE BOOK OF NUMBERS**

In G. J. Wenham's view, "It is impossible to discuss the theology of Numbers in isolation from the other books of the Pentateuch, particularly Exodus and Leviticus" (Wenham 1981:39). The theological themes that unite the Pentateuchal books portray a form of inner unity. The themes revolve around the promises to Abraham and the moulding of Israel as the holy people of God. But the focus of interest in each book is different. While Exodus concentrates on the deliverance from Egypt, the covenant of Sinai, etc, Leviticus highlights the nature of true worship and holiness. Numbers, on the other hand, focuses on the land of promise and Israel's journey towards it. The priestly tradition in the Pentateuch places much emphasis on the activities of the cult and its personnel, which are played out clearly in the book of Numbers. Numbers reiterates the value of faith and obedience, together with the indispensability of the priesthood for the preservation of the nation's spiritual health. It is through obedience to the law that Israel is sanctified, and without priests there can be no sacrifice. According to Martens (1997:985-991), "the theology of the book of Numbers deals with what is understood about God, about the people of Israel and about their leaders in the context of commandments and a journey toward a Promised Land."

#### **3.5.1 GOD**

The principal actor in the Book of Numbers is, of course, YHWH. Numbers sees God as (a) Sovereign guide and Lawgiver – the ark is evidence of God's presence, and so is the glory (כְּבוֹד) ((10:35-36; cf. 23:21; 35:34b, 9:15-23; cf. 16:19). The real and visible presence of God among Israel in the wilderness was fundamental to their experience. (b) God is the gracious provider and chastiser. This is apparent in the supernatural provision of manna, quails, and water, etc, and God's judgment on Korah, Dathan and Abiram respectively (11:1-35; 20:2-13; 16:22; cf. 16:46). (c) The holiness and mercy of God are highlighted in Numbers. The fencing off of Mount Sinai (Ex 19:12-13); camping around the Tent of Meeting some distance from it (2:2; 3:38); sacrifices and cleansing procedures (15:1-29; 5:1-4; 19:1-22) - these were all illustrating the holiness of God. There were times when personal and corporate purity was not attained: the best people failed sometimes, the worst often. But despite their transgressions, God provided for their cleansing and pardon. On some occasions, God's anger was assuaged through Moses'

intercession (14:17-20), and punishment was halted through Phinehas' act of righteous passion (25:6-11). Awe and fear of God are emotions evoked in Numbers. We agree with G. J. Wenham that the appointment of priests and Levites to minister in the tabernacle was an act of mercy designed to prevent God's wrath engulfing the nation (Wenham 1981:41). (d) Numbers shows that approach to God is an unmediated access. From Balaam's example (ch. 23), it is learnt that having direct access to God to learn the Deity's will, needs neither diviners nor divination. . Divination presumes that the Deity leaves traces of his plans imprinted upon natural phenomena, traces that the skilled diviner can discern. Numbers opposes that, and presents that God does so directly, eschewing mediation.

### **3.5.2 THE PEOPLE OF GOD**

Numbers presents Israel as a united and organized people – with tribe, clan, and family structures used for different purposes (1:2-47; 2:32-33; 13:1; 27:1-11; 36:1-13); a people of destiny – the people's destination and destiny is highlighted in the Balaam Cycle (chs. 22-24); a people both compliant and noncompliant – the people gave generously at the dedication of the tabernacle (7:1-88); they are dissatisfied and complain against God and Moses (11:1-34; 13:1-14:45; etc). All Israelites were to attach tassels; each containing one violet cord, to the edges of their outer garments (15:37-41). The tassels remind Israel that they belong to a royal priesthood (Exd 19:6). Though only priests are holy from birth, all of Israel can aspire to a life of holiness (Lev 19:2).

Israelites who crave the austere life of the priesthood can achieve it by taking the Nazirite vow (6:1-21), although this practice, it seems, is transitory and discouraged (Milgrom 1990: xli). Indeed, even Levites are not inherently holy. Although they are bound to the sanctuary as much as the priests, in ritual requirements they differ not at all from the laity. The priesthood then, is the prerogative of the descendants of Aaron. Attempts on the part of the laity to break into this circle led to disaster (ch 16). Enough that Israel's special relationship to God sets it on a path that leads to a life of holiness.

### **3.5.3 LEADERS**

The leaders were multiple and caring – there were others beside Moses, namely, Miriam, Aaron, the seventy and other marked persons (12:1-5; 11:16-29; 16:17, 26-29; etc). The mediating role of leaders was championed by Moses (18.5-7, 19). Numbers confirms that Moses interceded

for his people at every turn and thereby assuaged the divine wrath. The prominent role of priests was highlighted: they won absolution for the people through the sacrifice (15:22-29). The High Priest was assigned even loftier responsibilities: (1) to intercede for Israel by offering incense (17:6-15); (2) to consult the Urim and Thummim oracle (27:21); (3) to serve by his death as vicarious atonement for unintentional homicide (35:28).

For their service, the priests were granted the following emoluments: assigned sacrificial portions, *herem*, firstlings of pure animals and the redemption price of impure firstlings and human firstborn (18:8-20), a tithe of the Levitical tithe (18:25-32), and a percent of the spoil (31:30, 41-46). The worshipper was permitted to designate his priestly officiant and recipient of his edible donations (5:9-10). The priests were privileged and responsible – gifts and tithes were given to them as applicable (3:5-8; 35:1-15; 18:8-32).

### **3.5.4 LAWS**

A considerable number of directives, instructions, and laws were given by God through Moses, to let the people know what was required of them; these are found almost everywhere in the book of Numbers (1:2-54; 26:2-63; 9:6-14; 25:1-18). A striking feature of Numbers is that law and narrative alternate regularly; in the main, the narrative is confined to the wilderness march; the law to the three main stations of the march: Sinai, Kadesh and the plains of Moab (Milgrom 1989: xvi). The book operates in the shadow of Sinai: Israel has accepted the suzerainty of its God and is bound to God's law, while the narratives continue to manifest divine providence, and Israel's backsliding.

According to Brown (2002:20), "Numbers might seem preoccupied with law rather than with love, but the two concepts are inseparably united, not mutually alienated." He argued that God's love for the people necessitated the covenant God entered with them, contracting to care for them, protect them, and meeting all their needs in the journey. They were in turn expected to reciprocate the love by keeping the law, not switching their allegiance to other gods.

### **3.5.5 LAND**

Numbers confirms that the reason for the journey is the promise of a land given to Abraham and his descendants (32:7, 9, 11). The land flows in abundance (14:8; 13:26); and the basic assumption is that certain behaviour is appropriate in the land (chs.34-36). Wenham (1981:43) reports that three aspects of this land were emphasized theologically in Numbers: (a)

the Lord had given it to Israel (32:7, 9). The promises guaranteed that Israel would be able to conquer the land at the right time, the unbelief of the spies notwithstanding. (b) The land of Canaan was to be a holy land, sanctified by God's dwelling among the people (35:34). The Lord alone was to be worshipped there. (c) The land was to be Israel's permanent possession (36:9).

### **3.6 CONCLUSION**

In our study of Numbers 18, we have seen that the background tradition history of tithing centres on the activity of the sanctuary and the priesthood. The primary intention of the pericope is legislative. The Israelites were to tithe as a means of expressing worship to the LORD and obedience to the laws. Numbers 18 established priestly authority and wages in relationship to their work in the sanctuary territory. Verses 1-7 established the priestly duties of Levi/Aaron with recognition of a death threat in the process; vv 8-19 defined wages for the priests; vv 20-24 defined the inheritance for the Levites; and vv 25-32 established the tithe of tithes to the priests.

In turning to sources outside the Bible to find antecedents of early Israelite tithing, and to illuminate the social, economic and political movements at work in its development, we did not find a great deal that is of immediate relevance to Numbers 18. The complex priesthoods and cultic groups of the religious institutions of Egypt, Ugarit, Assyria and Babylonia reflect organized urban civilizations, which were far removed from the society of the semi-nomadic, then semi-sedentary, Israelites before the days of the monarchy.

The social setting of Numbers 18 probably was pre-exilic, when the activities of the Levites were still prominent and relevant and not a post-exilic setting, when the impact of the Levites had dwindled and the priests were more in number and had taken over their functions. The intention of the unit (Num 16-17) was to get rid of rebellion against the choice of Aaronides priesthood and to specify the duties/wages of the priests and Levites. The priestly tradition of Numbers did not only present the duties and rewards of the cultic services, but also, the fatal nature of the holy place and the holy gifts. They were warnings against the encroachment on the sanctuary and the altar, or the abuse of holy gifts.

The tithe system in Numbers was obligatory. It was rooted in the theological understanding that the LORD was the owner of the land. The Israelites were to tithe all the wealth of the land that the LORD had given them as a means of submitting to the sovereignty of the LORD as owner. The tithe was both an expression of worship and a sacrifice of praise to

God. Economically, in contrast to other forms of offerings and sacrifices, tithing provided the most quantifiable measure of impost for the cult and its personnel. Apparently, the recipients of tithes in Numbers 18 were limited to the Levites and the priests. It was silent on other beneficiaries or other uses of the tithes, probably because of the priestly orientation of the pericope. We can now look elsewhere for the developing account and understanding of the concept and practice of tithing in the Old Testament.

## **CHAPTER 4 THEOLOGICAL PERSPECTIVES ON TITHING IN THE BOOK OF DEUTERONOMY**

### **4.1 INTRODUCTION**

The book of Deuteronomy has been variously interpreted by scholars as a rediscovery and reinterpretation of Mosaic teaching in the light of later historical experience (Levinson 1997:3-5; Birch 1999:144; Weinfeld 1992:168-169). Here the legal tradition of the book of Exodus (e.g. the Decalogue or the Covenant Code) was not just repeated; it was reinterpreted in contemporary terms, so that the promises and demands of the covenant were brought near to every worshipping Israelite. Deuteronomy provided an interpretive lens through which to view what preceded and what followed. A distinctive teaching of Deuteronomy was that the worship of the LORD was to be centralized in one place, so that the syncretistic characteristics of local shrines may be eliminated (See especially Deut 12; cf. Levinson 1997:5-9). According to Clements (1989:49), “there is no other comparable body of Old Testament literature which displays anything like the same coherence and assertiveness with regard to its theological ideas.” In his view, the Deuteronomic theology was directed at countering a number of prevalent ideas in the popular thought and practice of ancient Israel. Furthermore, there is also a clear educational intention: to teach certain truths about God and the nature of Israel’s worship of God, which were being seriously neglected. The need to care for the foreigner, the orphan and the widow (the less privileged in the society), which the book of Numbers did not mention in the provision for the priests and Levites, featured prominently.

Our study of the theological perspectives on tithing in the book of Deuteronomy will take the following methodological procedure: First, we will present a translation with textual notes of Deuteronomy 12:1-28; 14:22-29 and 26:12-15. Second, tradition-historical analysis of the two passages within their contexts and with other Old Testament and Ancient Near Eastern traditions will follow. And third, we will inductively examine the theological significance of tithing in Deuteronomy, within the contexts of the overall theological trends of the book of Deuteronomy.

## 4.2 TRANSLATION AND TEXTUAL NOTES

The tithe concept in our chosen pericopes will be discussed under four broad divisions: (1) Tithe and Offerings - 12:1-7, 10-12, 17-19, 28, (2) The annual tithe – 14:22-27, (3) The triennial tithe – 14:28-29, and (4) The tithe declaration – 26:12-15. The textual notes on Deuteronomic tithing follow these four broad divisions. The chief purpose of the tithe was “that you may learn to fear the LORD your God always”, and the effect: “so that the LORD your God may bless you in all the work you undertake” (14:23, 29). The Deuteronomic provision for tithe is illustrated in table 4.

### 4.2.1 TITHE AND OFFERINGS (12:1-7, 10-12, 17-19, 28)

Deuteronomy 12 marks the beginning of the stipulation section of the book. It falls into three major parts. The first deals with the place of worship: the many sanctuaries of the Canaanites are to be destroyed, and the Israelites are to shun the Canaanite practice of worshipping at many sanctuaries and limit their sacrificial worship to one place, chosen by God (vv 2-7). The second part clarifies the restriction of sacrifice to a single place and spells out the ramifications of this restriction (vv 8-28). The last part generalizes the principle of shunning Canaanite ways of worship and identifies the most horrendous of them, which is child sacrifice (vv 29-32). The limitation of sacrificial worship to the central sanctuary, which is peculiar to Deuteronomy, affected the religious lives of individuals, the sacrificial system, the way festivals were celebrated, the economic status of the Levites, local sanctuaries, and the judicial system. For our discussion on the tithe system in connection with the central sanctuary regulation, we have selected relevant verses in the chapter.

1. These are the statutes and ordinances<sup>86</sup> that you must surely keep in the land that the LORD, the God of your ancestors, gave<sup>87</sup> you as an everlasting inheritance.
2. You must surely destroy all the places where the nations you are about to dispossess served their gods, on the high mountains, on the hills, and under every flourishing tree.

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<sup>86</sup> הַחֻקִּים וְהַמִּצְוֹת (the statutes and ordinances). The two words refer to a clear communicated regulation or prescription of what one should do (Swanson 1997:2976). This verse serves as an introduction to the next major portion of Deuteronomy, the portion containing specific legislation or stipulation (i.e. 12:1-26:15; cf. Craigie 1976:215).

<sup>87</sup> נָתַן (gave). The perfect form of this verb indicates a completed action. The LORD has given the people of Israel the land to possess forever. This forms the basis of what God would demand from the people.

3. You must tear down their altars, smash their stone pillars, and burn their asherah poles with fire; you must cut down the carved images of their gods, and destroy their names out of that place.
  4. You must not do so to the LORD your God.
  5. But you must seek and go to the place which the LORD your God shall choose<sup>88</sup> out of all your tribes as a dwelling for the LORD'S name.
  6. You must bring your burnt offerings, sacrifices, tithes, and contribution there,<sup>89</sup> including your votive offerings, freewill offering, and the firstlings of herd and flock.
  7. And you, with your family, must eat there before the LORD your God, rejoicing in your labour, which the LORD your God has blessed you.
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10. When you cross over the Jordan to live in the land, which the Lord your God gives you to inherit, the LORD shall give you rest from all your enemies all around, and you shall live securely.
  11. Then to the place which the LORD your God shall choose as a dwelling for the LORD'S name, you must bring all that I command you: your burnt offerings, sacrifices, tithes, and your contribution, including your choice votive offerings, which you vow to the LORD.
  12. You shall rejoice before the LORD your God, including your sons and daughters, your male and female servants, and the Levite<sup>90</sup> resident in your towns because he has no portion or inheritance with you.

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<sup>88</sup> וּמִן הַמָּקוֹם אֲשֶׁר יִבְחַר יְהוָה אֱלֹהֵי הַיָּם (The place which the LORD your God will choose). “The place” referred to here is in sharp antithesis to the “places” (v.2) where the Canaanites worshipped their gods. Craigie (1976:217) argues that this part of Moses’ address on the law was concerned with this antithesis, rather than with the theoretical question of whether there could be more than one sanctuary in the Promised Land. The Israelites were to avoid all places associated with Canaanite worship, and only resort to the place divinely chosen. The passage did not indicate how this divine choice will be made or determined.

<sup>89</sup> שָׁמָּה (there). To this divinely appointed place, the people were to bring their tithes and offerings, which will be used to support the festival meal in the presence of the LORD, partaken by the givers’ households (vv 6-7).

<sup>90</sup> לֵוִי (the Levite). Since the Levites had no allotted tribal territory from which to derive their income, they were dependent economically on the largesse of the general populace. Christensen (2001:248) reported that not all Levites officiated at the central sanctuary. They were distributed throughout the land of Israel with duties of teaching and expounding the faith, including the law (cf. 33:10; 2 Chron 15:3). When the term “Levite” is used alone in Deuteronomy, it refers to the teaching priests who functioned at the local level, in towns throughout the land of Israel. They were clients of the community and thus were included with the poor and landless who must be cared for (cf. vv 18-19).

17. You should not eat within your towns<sup>91</sup> the tithe of grain, new wine and oil, the firstlings of your herd and flock, or any of your votive offerings, which you vow, or your freewill offering and contribution.
18. But you must eat them before the LORD your God<sup>92</sup> in the place, which the LORD your God shall choose with your sons and daughters, your male and female servants, and the Levite resident in your towns; you shall rejoice before the LORD your God in all your labour.
19. Be careful not to abandon the Levite as long as you live in your land.
28. Pay careful attention<sup>93</sup> to these words, which I command you, so that it may be well with you and your descendants forever when you do what is good and right in the sight of the LORD your God.

#### 4.2.2 THE ANNUAL TITHE (14:22-27)

22 You shall surely tithe<sup>94</sup> all the produce of<sup>95</sup> your seed that comes out of the field yearly.<sup>96</sup>

<sup>91</sup> לֹא תֹאכַל בְּשַׁעְרֵי יָדְךָ (You should not eat within your towns). To show that the tithe did not belong to the givers, it was not to be eaten in their homes but at the central sanctuary. The tithe belongs to the sanctuary. The participation of the givers in the festival meal was a means of providing for the people at the annual pilgrimages by the central sanctuary.

<sup>92</sup> בְּפָנֵי יְהוָה אֱלֹהֵיךָ (But you must eat them before the LORD your God). This injunction to worship in a single and central sanctuary – one limited and appropriate to the thrice-annual festival celebrations (see Exod 23:14-17; 34:22-24; Lev 23:4-36; Deut 16:16-17) – marks a departure from previous times when worship was carried out at local shrines (cf. Gen 8:20; 12:7; 13:18; 22:9; 26:25; 35:1, 3, 7; Exod 17:15). Apart from the corporate worship of the whole theocratic community, however, worship at local altars would still be permitted as in the past (Deut 16:21; Judg 6:24-27; 13:19-20; 1 Sam 7:17; 10:5, 13; 2 Sam 24:18-25; 1 Kgs 18:30; cf. NET BIBLE).

<sup>93</sup> וְשָׁמַעְתָּ (Pay careful attention). The importance of obedience is stressed. By observing the law, the people and their posterity would prosper in the Land because they had done what is good and right in the sight of the LORD.

<sup>94</sup> וְשָׂמַרְתָּ (You shall surely tithe). The repetition of the word: שָׂמַרְתָּ (to tithe) is to indicate the imperativeness of the concept.

<sup>95</sup> כָּל-תְּבוּאָתָא (all the produce of...). Here תְּבוּאָתָא means yield, produce, crops, i.e., what is harvested from plants, whether grain or fruit, etc (Ge 47:24; Dt 22:9). It could also mean gain, income, i.e., what is valuable - Pr 16:8; Ecc 5:9 (Swanson 1997:9311).

<sup>96</sup> שָׁנָה אַחַד שָׁנָה (year by year). The annual tithe is introduced here. But we should note that it was practised in the first, second, fourth, and fifth years, as we can deduce from the passage. The seventh year was free since there was neither planting nor harvest.

**23** You shall eat before the LORD<sup>97</sup> your God, in the place<sup>98</sup> that he shall choose to make his name dwell, the tithe of your grain, fresh wine and fresh oil,<sup>99</sup> as well as the firstlings of your herd and flock; that you may learn to revere the LORD<sup>100</sup> your God always.

**24** And if the journey is so great for you,<sup>101</sup> so that you will not be able to carry it, because the place is too far from you, which the LORD your God shall choose to set his name there, when the LORD your God shall bless you,<sup>102</sup>

**25** then you shall turn it to money, and bind up the money<sup>103</sup> in your hand, and go to the place, which the LORD your God shall choose.

**26** And you shall spend the money for all that your soul desires,<sup>104</sup> for oxen, sheep, wine, and fermented drink; you shall eat there before the LORD your God, and rejoice with your household.<sup>105</sup>

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<sup>97</sup> וְאָכַלְתָּ לִפְנֵי יְהוָה (You shall eat before the LORD). The annual tithe will be used for a communal meal in the presence of the LORD. Probably, the communal meal took place during some of the regular annual pilgrimage festivals. D. L. Christensen (2001:304) suggests that this tithe was to be presented in the feast of Booths, at the end of the agricultural year. It should be noted that it was not only the tithe that was earmarked for a communal meal, the firstlings of livestock and other offerings were included (cf. Deut 12:5-7; 15:19-20).

<sup>98</sup> בַּמָּקוֹם (In the place...). This refers to the location where the Sanctuary is standing, possibly, the place of the central Sanctuary, Jerusalem (cf. Deut 12:21).

<sup>99</sup> דְּגַנְךָ תִּירוֹשְׁךָ וְיֵצֶהָרְךָ (your grain, your fresh wine and your fresh oil). תִּירוֹשׁ refers to must, fresh or new wine as different from a fermented grape wine (יַיִן) mentioned in verse 26. יֵצֶהָרְ is fresh oil, as product of the land, un-manufactured state, and not just any type of oil (see BDB: 3323; cf. NET BIBLE).

<sup>100</sup> לְמַעַן תִּלְמַד לְיִרְאָה אֶת־יְהוָה (that you may learn to revere the LORD). Regular contact with the Sanctuary and obedience to the annual injunctions will help to foster the people's reverence for the LORD. J. H. Tigay (1996:142) comments that the festive celebration of God's bounty will teach people reverence by keeping them aware of their dependence on God and prevent them from taking their prosperity for granted. Deuteronomy's conception of the motive of the law of yearly tithe is to instill reverence for the LORD, the owner of the Land.

<sup>101</sup> וְכִי־יִרְבֶּה מַסְךָ הַדֶּרֶךְ (And if the journey is so great for you). Distance was not supposed to constitute a hindrance to obedience of the law of tithing. The people were told what to do in such a situation; the tithe produce were to be exchanged for money for easy transportation to the chosen place of worship. Tigay (1996:143) reports that the money consisted of precious metal, such as gold or, most often, silver; the metal was shaped into rings, bracelets, ingots, and the like, the value of which was ascertained by weighing them at the time of each transaction; and that coins, officially minted and stamped with marks guaranteeing their value, were not used in Israel until after the Babylonian exile.

<sup>102</sup> כִּי יְבָרְכֶךָ יְהוָה אֱלֹהֶיךָ (when the LORD your God shall bless you). The author of Deuteronomy believes that the LORD's blessing in the land would come with abundant crops and harvests.

<sup>103</sup> וְצָרַתְּ הַכֶּסֶף (bind up the money). The worshipper was expected to keep the tithe money intact, and not to spend from it until presented at the chosen place.

27 But you shall not abandon the Levite that is in your towns,<sup>106</sup> because he has no portion or inheritance with you.

### 4.2.3 THE TRIENNIAL TITHE (14:28-29)

In this section, the worshippers are admonished to keep the tithes within their towns for the benefit of the Levites, the foreigners, the orphans and the widows in the third and sixth year of every sabbatical year cycle. The evidence here may not be enough to ascertain how the recipients were catered for in the other years of the sabbatical year when the tithes were used for a communal meal of the household of the worshippers at the central sanctuary.

28 At the end of three years you shall bring out<sup>107</sup> the full tithe<sup>108</sup> of your produce in that year, and shall lay it up in your towns.

29 Then the Levite, since he has no portion or inheritance with you, as well as the foreigner, the orphan and the widow<sup>109</sup> in your cities, may come and eat, and be satisfied; so that the LORD your God may bless you<sup>110</sup> in all your occupation.

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<sup>104</sup> וְנָתַתָּה הַכֶּסֶף בְּכָל ל' אֲשֶׁר-תִּחְאַנֶּה נַפְשְׁךָ (And you shall give the money for all that your soul desires). The sense here is to spend the money on that which is ceremonially accepted. That means “all that your soul desires” was within the context of what was ceremonially accepted in the festival. Tigay (1996:143) reports that the halakhah stipulates that it may not be spent on items that are not edible, such as clothing. It is not clear how this exercise was conducted or coordinated from the passage.

<sup>105</sup> וְשִׂמְחֶתָּ אִתָּהּ וּבֵיתְךָ (and rejoice with your household). The worshipper’s household is expected to participate in the feast, which implies that the pilgrimage festivals were a household affair.

<sup>106</sup> וְהַלְוִי אֲשֶׁר-בְּשַׁעְרֶיךָ (the Levite in your towns...). The Levites were seen as one of those economically disadvantaged, so the worshipper was admonished to include them in the pilgrimage plan.

<sup>107</sup> תּוֹצִיא (You shall bring out). It is the responsibility of the worshipper to bring out the tithes of his/her produce to the appointed place (cf. Mal 3:10).

<sup>108</sup> אֶת-כָּל-מַעֲשֶׂיךָ (the full tithe). No diversion or reduction of the tithe by the worshipper is permitted (cf. Deut 26:12-14; Mal 3:10).

<sup>109</sup> וְהַגֵּר וְהַיְתוּם וְהָאֵלְמָנָה [וְהַלְוִי] (the Levite...the foreigner, the orphan, and the widow). These categories of people were considered as the beneficiaries of the triennial tithes because they were not economically empowered like the rest in the community.

<sup>110</sup> לְמַעַן יְבָרְכֶךָ יְהוָה אֱלֹהֶיךָ (so that the LORD your God may bless you). The giving of tithe was not to bribe God for a blessing, but to participate in (or accept) the blessings God had offered. The worshipper is assured that the exercise will not cause him/her economic hardships, but on the contrary greater prosperity (cf. Mal 3:10-12).

#### 4.2.4 THE TITHE DECLARATION (26:12-15)

The passage, Deut 26:12-15 is a declaration made by the worshipper in the Sanctuary when he/she has concluded tithing in the third and sixth years. The action is expected to be repeated in every cycle of seven years. The seventh year is usually a Sabbatical year of rest where no farming or harvest is done. In this declaration, the worshipper declares his/her fulfilment of the law, and requests God's continued blessing.

**12** When you have finished tithing the full tithe of your produce in the third year, the year of tithing;<sup>111</sup> and have given<sup>112</sup> it to the Levites, the foreigner, the orphan, and the widow, that they may eat in your cities, and be satisfied,

**13** then you shall say before the LORD<sup>113</sup> your God: I have removed<sup>114</sup> the holy thing from the house,<sup>115</sup> and I have given it to the Levite, the foreigner, the orphan, and the widow, according to your entire commandment,<sup>116</sup> which you commanded me; I have not transgressed or forgotten your commandments.

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<sup>111</sup> שְׁנַת הַמַּעֲשֵׂי (the year of tithing). Apparently, the year of tithing does not refer to the third year only, when tithes are given to the Levite, the foreigner, the orphan, and the poor, but it refers to the three-year cycle of tithing, which was repeated and then followed by the sabbatical year, when no tithe was given because no crops were planted (cf. Christensen 2001:641; Tigay 1996:242).

<sup>112</sup> וְנָתַתָּהּ (and you gave). In chapter 26:1-11, the LORD is the subject of giving (נָתַן) – mentioned three times, then in vv. 12-14, it is the turn of the worshipper to be the subject of giving (נָתַן) – again mentioned three times. The pattern of the verb's occurrences in the chapter indicates clearly an intention to use it to show that the giving demanded is a giving in return (cf. McConville 1984:82).

<sup>113</sup> לְפָנַי יְהוָה (before the LORD). This phrase refers to the presence of the LORD symbolized by the Sanctuary. Scholars are not agreed whether this text refers to a local sanctuary or the central sanctuary in Jerusalem (cf. Christensen 2001:642; Tigay 1996:243; Wright 1934:486). The point here is that the worshipper is expected to make the declaration of obeying the law of tithe in the sanctuary, either local or central.

<sup>114</sup> בָּעֲרַתִּי (I have removed). בָּעַר means to purge, remove, rid or clear out. The worshipper will declare that he/she has removed completely the tithe, without holding back anything.

<sup>115</sup> הַקֹּדֶשׁ אֲשֶׁר בְּבֵית יְיָ (the holy thing from the house). The tithe is referred to as the holy or sacred thing, in agreement with Leviticus 27:30. If the “year of tithing” in verse 12 refers to the three-year cycle of tithing and not just the third year tithe, then the “sacred or holy” refers to the entire tithe system, and not just the so called “poor-tithe”.

<sup>116</sup> כְּכָל־מִצְוֹתַי (according to all your commandment). Tithing is seen as a commandment of God and not as an instruction from Moses or Aaron.

14 I have not eaten from it in my mourning,<sup>117</sup> I have not removed it in uncleanness,<sup>118</sup> and I have not given from it to the dead;<sup>119</sup> I have obeyed the voice of the LORD my God; I have done according to all that you have commanded me.

15 Look down from your holy habitation, from the heavens,<sup>120</sup> and bless<sup>121</sup> your people Israel<sup>122</sup> and the land, which you have given us; as you swore to our fathers, a land flowing with milk and honey.

## 4.2 TRADITION-HISTORICAL ANALYSIS

We redacted the steps in the method suggested by Gnuse (1999:584-587)<sup>123</sup> to suit our purpose in this study. The tradition-historical analysis will follow these steps: (1) Ancient Near Eastern parallels to Deuteronomic tithe, (2) The possible oral pre-history of Deuteronomic tithe, (3) The tithe-law in its context in Deuteronomy and Pentateuch (4) The use or interpretation of the pericope by the wider biblical tradition.

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<sup>117</sup> מִמְנוּ אֲכָלְתִּי בְּעֵת אֲנִי מְאָד (I have not eaten from it in my mourning). Mourning was metaphorically used to symbolize an extreme condition of dejection and depression. This type of condition should not interfere with the worshipper's obedience of the law of tithe. Here the worshipper is to guard against three errors in connection with the law of tithe. The careful observance of the precaution forms part of the tither's declaration in the sanctuary. Tigay (1996:243) reports that the requirement to declare full compliance with the tithe obligation was reminiscent of a practice found in the Hittite "Instructions for Temple officials"; that the herdsmen responsible for delivering cattle offerings to the temple must declare on oath, when they brought the cattle, that they did not misappropriate any of the cattle that were due.

<sup>118</sup> וְאֵינִי מְרִיבָהּ בְּטִמְאָה (I have not removed it in uncleanness). The morals and the motives of the worshipper are very important. In his sarcastic reference to tithing every three days, Prophet Amos was advocating the importance of performing a religious duty with the right morality and motives (Amos 4:4-5).

<sup>119</sup> וְאֵינִי נֹתֵתָהּ לַמֵּת (I have not given from it to the dead). The use of tithe as funerary offering, placed in or at the tomb, according to ancient custom was forbidden (Wright 1934:486-487). Tigay (1996:244) informs us that in some graves excavated at Samaria, the capital of the Northern kingdom, holes were found in the floors, similar to holes found in tombs at Ugarit, which served as receptacles for food and drink offerings to the dead (cf. Tobit 4:17). But it is not clear how this custom may have been practised in ancient Israel. In this context, the worshipper is discouraged from diverting the tithe to the wrong purpose, for that would defile it.

<sup>120</sup> מִמְנוּן קֹדֶשְׁךָ מִן-הַשָּׁמַיִם (your holy habitation, the heavens). Deuteronomy believes that God's holy habitation is in the heavens, and not in the building made by human hands, the temple. It is also believed that God is the source of all blessings and prosperity, and that's why prayers are made to God.

<sup>121</sup> וּבֵרַךְ (and bless). God's blessings constitute the effect (or result) of tithing, and not the motive (or purpose) for tithing. The motive for tithing is to revere God, and to acknowledge that God is the sovereign owner of every thing one has or will ever have (cf. Deut 14:23, 29).

<sup>122</sup> אֶת-עַמְּךָ אִשְׂרָאֵל (your people Israel). The demand to tithe is on God's people, and so is their request for God's blessing. The worshipper is not expected to be selfish in his/her request that is why the prayer is for the entire nation and their economy. In the prosperity of the nation the worshipper will prosper (cf. Psalm 122:6-9).

<sup>123</sup> For a detailed discussion on the steps in the method of tradition history suggested by Gnuse, see section 1.4.1

### **4.3.1 ANCIENT NEAR EASTERN PARALLELS TO DEUTERONOMIC TITHE**

Some scholars have argued that Deuteronomy is reminiscent of Ancient Near Eastern treaties, and that its aim is to explain the ideal relationship between the Israelites and the LORD (Niehaus 1997:537; Weinfeld 1992:169; McConville 1984:3, 4). Weinfeld emphasized the treaty form, law form and the didactic elements of Deuteronomy. All of the patterns found in the Hittite treaties of the late Bronze Age and elsewhere are found in Deuteronomy. But on the basis of the discovery of a group of treaties made between Esarhaddon<sup>124</sup> and his eastern vassals in 672 BCE, it has been justifiably suggested that there was a continuity of tradition in the formulation of state treaties in Mesopotamia and Asia Minor, and that this traditional formulation remained substantially unchanged from the time of the Hittite Empire down through the Neo-Assyrian period. On whether or not the Hittite treaties influenced the composition of Deuteronomy, Weinfeld (1972:59-157) opined that the pattern of the Hittite state treaties was, without doubt, reflected in the covenant forms of the early biblical sources (Exod 19-24; Josh 24), but the discovery of state treaties formulated in the traditional pattern, and dating from the same period of Deuteronomy, militates against the view that the author of Deuteronomy had imitated ancient treaty forms. It was more likely that the author of Deuteronomy formulated the Covenant of the plains of Moab on the pattern of political treaties current in his own time which propagated the tradition of the Hittite treaty. Furthermore, it is in Deuteronomy rather than Exodus or Joshua that the original pattern has been preserved.

According to Niehaus (1997:537), “Although it employs ancient legal forms and ideas, the content of Deuteronomy is ultimately not derivative but revelatory. It shows God’s true standards, which Ancient Near East treaties and laws only dimly reflect.” In this section, we shall see how the Deuteronomic tithe system is associated with the form-historical patterns found in the Ancient Near East.

#### **4.3.1.1 The Treaty form**

We observed that the structure of the treaty prevalent among Ancient Near Eastern peoples was preserved in its traditional form in Deuteronomy. Weinfeld (1972:66) suggested that it is only in Deuteronomy that one encounters all the elements which characterize the Hittite and Assyrian treaties with respect to the nature and manner of the book’s composition. According to

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<sup>124</sup> The Vassal-Treaties of Esarhaddon (*VTE*) was discovered in Iraq 20, 1958 (cf. Weinfeld 1972:60).

him some of the elements point to the later neo-Assyrian and Aramean treaty pattern (Weinfeld 1972:67). Some of the features of the Ancient Near Eastern treaties were outlined as follows:

- (a) Preamble. Here the perpetual validity of the treaty as binding on all generations is introduced. Preamble-like opening verses can be found in Deuteronomy (cf. 1:1-6; 5:1-6; etc).
- (b) Divine Witness. Relevant deities were called to witness the treaty. In Deuteronomy, heaven and earth were called as the witnesses (4:26; 30:19; 31:28).
- (c) Historical relationship. Here the treaty recounts the political relationship between the ancestors of the vassal country and the suzerain king. The benevolent acts of the overlord on behalf of the vassal are emphasized. Deuteronomy often describes the gracious acts of God towards Israel (cf. 4:37-38; 7:7-11; 9:5-10:11).
- (d) Stipulations. The vassal is given a list of laws to obey in order to enjoy more favour from the overlord. In Deuteronomy, the Israelites must obey some statutes and ordinances in order to inherit the Promised Land (chs. 12-26). The tithe system in Deuteronomy falls within the stipulations of the treaty.
- (e) Violation Clause. There is a warning against violating the treaty (29:19, 20).
- (f) Blessings and Curses. A list of blessings or curses will be outlined as an encouragement for obeying the stipulations of the treaty or as a deterrent for breaking the treaty respectively (cf. chaps. 26-28).
- (g) Document Clause. The treaty documents were deposited in the sanctuary for preservation. The periodic reading of the treaty documents in the presence of the leader and the subjects was highlighted (cf. 10:1-5; 31:9-13).

The features of the Ancient Near Eastern treaty outlined above may have been very informative in establishing the trend of thought and ideas in Deuteronomy. We agree with the contention of some scholars that, whereas the treaty form in the Ancient Near East was mainly political in nature, the Deuteronomic treaty is theological. The Deuteronomic treaty is not a treaty between two persons as such, but a loyalty oath imposed by the sovereign on the vassal (cf. Weinfeld 1991:7-9; Niehaus 1997:169). The suzerain-vassal treaty is not a completely adequate model for biblical covenant metaphor since it belongs to the realm of international relations, creating a relationship between a foreign sovereign and his subjects. Such treaties are concerned only with the vassal's loyalty to the suzerain and are comparable to those provisions of God's

covenant with Israel that deals with worship and loyalty to God. They do not provide a model for God's concern for justice and human welfare as expressed in God's legislation concerning Israel's internal relations, the social laws and moral regulations that make up so much of the biblical law. Deuteronomy does not limit itself to the covenant metaphor to describe Israel's relationship with the LORD (Tigay 1996: xv).

#### **4.3.1.2 The Law form**

The law form can be seen as a substructure within the treaty pattern, which is the dominant pattern. The legal material functions as the 'stipulations' of the treaty pattern. Some scholars think that Deuteronomy 12-26 relate to the commandments of the Decalogue, more or less in order (Wright 1996:5; Levinson 1997:11-13; Tigay 1996: xiv). In analysing the relationship between covenant and law in the Ancient Near East, Weinfeld (1972:148-154) concluded that the structure of the Old Babylonian law codes had a framework very similar to that of a treaty, namely preamble, historical prologue, laws, blessings and curses. Therefore, he concluded that the analogy between Deuteronomy and the Mesopotamian law codes might be more apt than the analogy between Deuteronomy and the political treaties. He made a comparison of the Deuteronomic law with the reform code of Urukagina and the code of Hammurabi. Both Deuteronomy and Urukagina texts were reform texts. Deuteronomy reforms the previous law code (the Covenant Code), and attempts to bring about political, religious and social transformation.

Tigay (1996: xvi) reported that the laws presented in Deuteronomy are not a complete, systematic code that could have sufficed to govern the entire life of ancient Israel. Certain areas of life, such as commercial transactions, civil damages, and marriage are not mentioned; only a part of the existing laws have been selected, perhaps to illustrate certain ideal principles of social justice and religious devotion. Even in the topics that are covered, practical details of how the law was to be applied are rarely spelled out. Deuteronomy devotes more attention to the basic provisions of its laws than to their practical details. The practical details must have been provided by custom, by an interpretive tradition developed by courts (17:8-12), as in post-biblical times, and perhaps by administrative agencies.

The tithe law in Deuteronomy falls within the stipulations of the covenant pattern of the book. To many interpreters, the tithe law in Deuteronomy seems to differ radically from

corresponding laws elsewhere in the Pentateuch or in the Old Testament. One of the reasons for this could be because of the reformist agenda of the book of Deuteronomy, which sought to integrate theological reforms with political, religious and social considerations, an aspect which apparently was absent in the earlier form of the law. According to Hoppe (2000:343), “Deuteronomy is not simply a repository for ancient laws; law is a living reality.” He argued that the book’s great achievement was how it adapted ancient legal tradition to new situations. For example, in the Ancient Near East and ancient Israel sacrifices made in temples were consumed by the gods and their priests (cf. Num 18:15-21). In Deuteronomy, it was the donor of the sacrifices who consumed them, inviting the poor to share in the sacrificial meal (14:22-29; 15:19-23). The result of Deuteronomy’s interpretation of ancient legal tradition was often the humanization of ancient laws.

#### **4.3.1.3 The Didactic form**

The didactic tendency of the book of Deuteronomy is similar to the trend found in the Ancient Near Eastern treaties. The didactic functions were coined to inform or teach the vassal state the demands of the treaty with the suzerain king. In the case of Deuteronomy, it was to educate the Israelites on what the LORD demanded from them in different situations. McConville (1984:84-86) reported that the tithe laws in Deuteronomy provided an answer in terms of a general Deuteronomic tendency. Everywhere in Deuteronomy, we find the command to ‘remember’ (cf. 5:15; 7:18; 9:7; 16:3; 24:9; etc). He argued that the book of Deuteronomy stood between the past (Egypt and the desert) and the future (life in the land), not in the sense of containing a superficial fiction of Mosaic authorship, but in its very language and theology. The purpose of the Deuteronomic tithe was said to be “that you may learn to fear the LORD your God” (14:23b).

### **4.3.2 THE POSSIBLE ORAL PRE-HISTORY OF DEUTERONOMIC TITHE**

The possible oral pre-history of Deuteronomic tithe will be discussed within the contexts of: (1) Earlier traditional form, (2) Social setting, and (3) Earlier message.

#### **4.3.2.1 Earlier traditional form**

The book of Deuteronomy is presented as a farewell speech delivered by Moses shortly before his death. Most scholars think that the book draws upon the previous traditions of the

Pentateuch, but which were revised according to the principles of the Hezekianic-Josianic reforms (Weinfeld 1992:169; Niehaus 1997:537; Tigay 1996: xxiv). Weinfeld reports that the laws of the tithe (14:22-29), the year of the release of debts and slaves (15:1-19), of the firstborn animal (15:19-23), and of the three festivals (16:1-17), etc, were all ancient laws (cf. Exod 21:1-11; 22:28-29; 23:10-11, 14-19; 34:19-26; Num 18:21-32), which appeared in a new form in Deuteronomy, adjusted to the principles of centralization of cult as well as to the social-human tendency which is characteristic of Deuteronomy.

In referring to the reformation of earlier traditions adopted by Deuteronomy, Niehaus (1997:540) contended that the covenant renewal aspect of the book entails some differences between the legislation of Exodus, Leviticus, Numbers and that of Deuteronomy. For one thing, a review will not necessarily repeat every detail of the earlier legislation. According to him, Deuteronomy was at pains to draw out the implications of covenantal love in the review. So, in the often cited parallel of certain laws, earlier traditions are taken for granted in Deuteronomy, and additional instruction of a moral humanistic kind supplements the law. One may then conclude that the Deuteronomic laws were not meant to abrogate the earlier traditions before it, but to supplement them. This could be one of the possible explanations of the peculiar way the tithe system was presented in Deuteronomy.

Furthermore, the insightful review by Bennett (2003:7-18) of the position of some scholars on the earlier traditional form of the Deuteronomic tithe laws will be helpful here (cf. Craigie 1976:233-324; Mayes 1991:245-337; Malchow 1996:8-30; Epsztein 1986:113-118; Crusemann 1996:215-234). The views of these scholars on the earlier traditional form of the Deuteronomic tithe laws were summarized as follows:

- a. The Deuteronomic laws were emendations of separate regulations governing the presentation and consumption of tithes of agriculture, produce and livestock. These scholars propose that older laws on these issues were present in ancient Israel. While the critics point out that no regulations governing the presentation and distribution of tithes appear in the covenant code (the oldest legal corpus in the Pentateuch), they indicate that codes governing the presentation of tithes appear in Deuteronomy 12:15-19. Thus, they posit that this law was the literary basis of Deuteronomy 14:22-29 and 26:12-15.
- b. The dilemma of the **גֵּר**, **אֲלֵמְנָה**, and **יְתוֹם** was a social problem in ancient Israel prior to the drafting of Deuteronomy 14:22-29; 26:12-15. Codes that deal with the plight of these

types of person were present in the Book of the Covenant (Ex 20-23), a corpus of material that antedated the eleventh century BCE. These data compelled the above-mentioned scholars to argue that the plight of this category of defenceless people attracted the attention of a social subgroup in the biblical communities prior to the appearance of the monarchy. The dilemma of the weak became a significant social problem after the appearance of the state. At the centre of this claim was the notion that the concomitants of the monarchy (e.g. urbanization, social stratification, bureaucracy, and the ascendancy of a mercantile economy) spawned widespread social injustice and a proliferation of economic exploitation on the local scene. This circumstance contributed to the dilemma of the *אֶלְמָנָה*, *גֵּר* and *יְתוֹם*

- c. On the effects of Deuteronomy 14:22-29/26:12-15, the critics posited that these types of moral injunction established a public relief system that ameliorated the circumstances of such defenceless human beings. Conventional scholarship worked from the position that these laws enabled the *אֶלְמָנָה*, *גֵּר*, and *יְתוֹם* to live with a degree of independence. They maintained that the legal injunctions were part of a well thought out social safety net.
- d. The drafting of Deuteronomy 14:22-29/26:12-15 was a conscious activity. This tenet bolsters the chance that the ideas represented in these laws were part of a larger program. It clears the way for contending that a subgroup modified existing laws that governed public relief efforts. To posit that the creation of these Deuteronomic legal proscriptions was a deliberate phenomenon facilitates the argument that the enactment of moral ideas into authoritative guidelines for human behaviour provided significant opportunity for innovations in extant legal injunctions serving personal interests.

However, for Bennett, the cult centralization and the tithe system in Deuteronomy was a product of indoctrination, victimization and oppression (cf. Bennett 2003:14-17). Our discussion in section 4.3.3.2 on the Deuteronomic humanitarianism would be a good reply to Bennett. At this point let it be restated that most scholars believe the book of Deuteronomy, in particular the tithe system, drew upon the previous traditions of the Pentateuch, and the possible social setting is discussed below. Definitely, the Deuteronomic tithe is an amplification of the tithe in Leviticus 27 and Numbers 18.<sup>125</sup>

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<sup>125</sup> Most Scholars agree that Leviticus 27 and Numbers 18 are among the earliest records of the Old Testament prior to the book of Deuteronomy (Kaufmann 1960:187-191; McConville 1984:71).

#### 4.3.2.2 Social Setting

The social setting of the tithing system in Deuteronomy is located within the spectrum of the entire book, especially when cultic activities were centralized in a chosen place. According to McConville (1984:6), “the view that Deuteronomy is a composite work is not only fundamental to the criticism of the book, but interlocked with some of the major issues associated with it.” He submitted that the question of literary compositeness had always been associated with the belief that Deuteronomy in its original form belongs in the seventh century, in the general context of Josiah’s reform. Conversely, the history of Deuteronomy’s interpretation has witnessed numerous attempts to dislodge it from Josiah’s time, and such early dating of Deuteronomy was probably influential in leading others to accept that parts at least of the book may have been much earlier than Josiah (cf. Niehaus 1997:541). There is no consensus among the scholars concerning the redaction stages of Deuteronomy, and the focus of this study is not to take any position suggested above. An amalgam of the positions would suggest that the process of Deuteronomy’s formation extends at least from the eighth century to the sixth century BCE.

Norrback (2001:13-15) has produced an exhaustive summary of the social setting of Deuteronomy based on the internal evidence of the book, identifying three basic periods or social settings. According to Norrback “it is useful to keep in mind that Deuteronomy has a special relationship to three significant periods of Israelite history.” The first setting was the time immediately before the settlement in the Promised Land. The book was presented as having been delivered to the emergent nation by its leader, Moses, and its aim was to found a people, and to guide them in their life in the land. The addresses were supposed to be a lasting Mosaic legacy for the people (cf. Olson 1985:188).

In the second setting, the book was addressed to an Israel of a much later time, that is, to the kingdom of Judah before the Babylonian exile. The words of Moses in this context would remind the people of the promises concerning the land as a gift from God, and warn the people against disobedience, idolatry and faithlessness.

The final period was an exilic context. It answered the question as to why the temple was destroyed and the Promised Land lost to the invaders. The exile can somehow be regarded as a new wilderness wandering beyond the borders of the land. In the words of Miller, “when all the good gifts of God – the land, its abundance, and the temple – had been lost completely, the words of this book could speak to the people” (Miller 1990:4).

In summary, Deuteronomy was constructed to address the Israelites who, having been delivered from slavery in Egypt and the hardships of the wilderness, now stood on the boundary of the Promised Land, with all its prospects of blessing. It also addressed the people when they were resident in the land and had been provided for, but had taken things for granted. The book stressed the conditions for continual enjoyment in the land.. Finally, it addressed the Israelites who had lost everything and needed to know why. New possibilities of and conditions for regaining what was lost were highlighted.

#### **4.3.2.3 Earlier Function**

We pointed out earlier that the code governing the presentation of tithes, which appeared in Deuteronomy 12:15-19 law (i.e. the Cult Centralization), was the literary basis of Deuteronomy 14:22-29 and 26:12-15. Tigay (1996: xxvi) has rightly informed us that it is important to know the original context for which a verse was written in determining the meaning of the passage. Most scholars agree that Deuteronomy, or most of it, was not composed by Moses. Yet, there is a sense in which the book is Mosaic. Deuteronomy has given us the teachings of Moses, that is, a statement of his fundamental monotheistic teaching, designed to resist the assimilatory temptations of the writers' age and to preserve monotheism for the future. According to Tigay (1996: xxviii), "Deuteronomy sought to free religion from excessive attachment to sacrifice and priesthood, and to encourage rituals that teach love and reverence for God to every Israelite."

Some scholars have associated 'the book of the law' (2 Kgs 22:8, 11; 23:24, 25) found in the temple in 622 BCE - which prompted Josiah to undertake a major religious reformation - with Deuteronomy (cf. Weinfeld 1990:175; Craigie 1976:217; Tigay 1996: xix). This 'book of the law' was apparently discovered by Hilkiyah the High Priest in the collection box (2 Kgs 12:9) or in some rubbish about to be removed from the temple. It is also possible that Hilkiyah had known about it and brought it forth intentionally at this time. When it was read to him, the king was shocked and terrified because the people had been violating its laws, for which the book threatened disaster. The consternation of the king and his reference to the 'wrath of the LORD' suggest that the scroll contained such words as those of Deuteronomy 6:13-15 and 28:15-24. These words seem to reflect the Deuteronomist's view about the fall of Jerusalem. Then King Josiah undertook an extensive reformation in which he purged the temple and the country of

paganism. He closed and defiled all sanctuaries except for the Jerusalem temple. Then he ordered the Passover sacrifice to be offered for the first time since the days of the judges, as prescribed in the book, The Passover was apparently convened at Jerusalem and not across the country (2 Kgs 23).

Josiah's actions were clearly inspired by Deuteronomy. Deuteronomy is the only book of the Torah that is called a 'Book of the law'; its contents are described as 'the terms of the covenant' (Deut 28:69; 29:8), and it calls upon the people to accept its laws as the basis of their national life. According to Weinfeld (1990:174), "it is only after the other books were appended to Deuteronomy that the "Torah" applied to the whole Pentateuch." In the Tetrateuch the term "Torah" designates specific instructions such as "the Torah of the burnt offering", etc (Lev 6:2; 7, 8). The transition from Torah, as a specific instruction, to the sacred "Book of the Law" of the Josianic period marked a turning point in Israel's spiritual life.

Building on these observations, it has been presumed, at least since the time of W.M.L. De Wette (1805), that several of the Deuteronomic prescriptions that Josiah carried out were actually created for the first time shortly before he did so, that is, in the late eighth and seventh centuries BCE (Stott 2005:155). Before then, there was no need to prohibit explicitly the worship of heavenly bodies, because such rites do not seem to have been practised – at least not widely – in Israel. Nor is there any earlier indication that sacrificing at more than one sanctuary was considered wrong. The first attempt to centralize sacrifice was made about a century before Josiah by King Hezekiah (late eighth-early seventh century BCE).

Tigay (1996: xx) contended that to claim Deuteronomy was composed during Josiah's reign to serve as the blueprint for his reforms was unlikely since there are discrepancies between the book and the reforms. Whereas Deuteronomy 18:6-8 allowed provincial priests to serve on an equal footing with those in the temple, the Josiah reform did not (2 Kgs 23:9). Furthermore, some aspects of the reform are not explicitly covered by Deuteronomy. For example, whereas Josiah had to suppress idolatrous priests (2 Kgs 23:5, 20), Deuteronomy 13:2-6 prescribes only a procedure for dealing with apostate prophets. These differences suggest that while Josiah's reform was inspired by Deuteronomy, the book itself was not composed by those who carried it out. Furthermore, key aspects of Josiah's reform and of Deuteronomy (e.g. centralization of sacrifice, destruction of shrines other than the temple, and destruction of cultic pillars and sacred posts) had already been undertaken a century earlier by Hezekiah. Since it is not clear whether

Hezekiah based his reforms on a book, we cannot be certain that Deuteronomy existed then; but the ideas that produced the book were clearly developing. It seems likely then, that Deuteronomy was composed in the eighth-seventh centuries

### **4.3.3 THE TITHE-LAW IN ITS CONTEXT IN DEUTERONOMY AND PENTATEUCH**

In Deuteronomy 14 and 26, old laws are reinterpreted to enforce the contemporaneity of God's covenant demands. The reinterpretation of tithe-law here follows the same trend that is found in Deuteronomy in connection with other laws. In discussing the place of the tithe-law from our chosen pericopes (Deut 14:22-29; 26:12-15) within their context in Deuteronomy and Pentateuch, we shall examine them in relation to centralization of cultic rites, humanitarianism, desacralization, and liturgical declaration.

#### **4.3.3.1 Centralization of cultic rites**

Let us restate here that the distinctive teaching of the book of Deuteronomy is the centralization of the cult. Deuteronomy had a peculiar way of presenting the laws, especially the rule that sacrificial worship might take place only in a single centralized sanctuary. This rule transferred virtually all important activities that were previously performed at local sanctuaries (e.g. sacrifice, festivals, rites of purification, and certain judicial activities) to the central sanctuary. For centuries, scholars have debated the reason behind it. Apparently, Deuteronomy perceived worship at multiple sites as inherently pagan, hence the admonition, "You shall eat before the LORD your God, in the place that he shall choose to make his name dwell, the tithe..." (14:23).

The questions that must be asked are: what was it that motivated the centralization of the cult or rather, the elimination of the provincial sanctuaries, and who were the authors and beneficiaries of the cult centralization?

Bakon (1998:30) suggested that the major thrust for the prohibition of the *בְּמֹט* (high places), was the prevention of Canaan idolatrous practices being introduced into the worship of God; it was a reintroduction of pristine monotheism, and the purification of Judean life from the dross of heathen practices and immorality. Weinfeld sees a political dimension in the cult centralization. In his view, "centralization of the cult in the Jerusalem Temple was itself a sweeping innovation of revolutionary proportions" (Weinfeld 1996:38; cf. 1972:190; 1964:202-212). He refuted the opinion that the centralization was intended to prevent religious syncretism

from taking root at the high places, since the temple of Jerusalem was also not immune to syncretism. Finally, he submitted that the abolition of high places and the provincial sanctuaries under Hezekiah and Josiah was an attempt to increase the dependence of the provincial population upon the central sanctuary in Jerusalem, thereby preventing both their political and religious surrender to Assyria (Weinfeld 1964: 205-206; cf. Nicholson 1963:380-385).

It is plausible that the motivation of the cult centralization in Deuteronomy could be explained in both political and religious terms. We would like to add that economic consideration was one of the motivations, because tithes and offerings were demanded at the central sanctuary (Deut 12:15-19; 14:22-29). According Levinson (1997:20),

The authors of Deuteronomy sought to implement a comprehensive programme of religious, social and political transformation that left no area of life untouched. Their new vision of the Judean polity included matters of cultus, justice, political administration, family life, sexuality, warfare, social and economic justice and theology.

Steinberg (1991:162) demonstrated that, from a cross-cultural perspective, these legal provisions can be interpreted as part of the politics of state centralization. State centralization altered judicial authority as exemplified in the Book of the Covenant, which is generally regarded as an earlier legal tradition. Using the perspectives of comparative legal studies, he demonstrated that the change in ancient Israel's judicial administration was aimed at weakening local political boundaries in order to strengthen the authority of the central government under the united monarchy. According to Steinberg, in the 10<sup>th</sup> century Deuteronomy 19-25 would have provided an important means for centralizing the political authority of the king by weakening local political boundaries and strengthening the nuclear family unit (Steinberg 1991:169).

On the authorship and the beneficiaries of the cult centralization, opinions are varied. The apparent generalisation of the functions of the priests and Levites in Deuteronomy has made some suggest that it was authored by the Levites (cf. Wright 1954:325-330; Emerton 1962:129-138; cf. Weinfeld 1972:54). Hjelm sees the cult centralization as a device of cult control, which served the king's interest, so the origin must be connected to the palace (Hjelm 1999:298-309; cf. Halpern 1981:20-38). We have noted earlier that Crusemann and others believe that a social sub-

group in the biblical communities prior to the appearance of the monarchy was responsible for the reformulated laws in Deuteronomy (Crusemann 1996:215-234; cf. Bennett 2003: 7-13). Yet another view believes that the priests resident in the central sanctuary at Jerusalem were responsible for Deuteronomy as a means of garnering support for themselves.

The views expressed above have been refuted by other scholars. It is inconceivable that the Levites, who were deprived of their office through the centralization of the cult and as a result of which were rated with foreigners, orphans and widows, could be identified with the circle which authored Deuteronomy (Weinfeld 1972:55). Furthermore, Tigay (1996:xxii) informed us that the innovations of Deuteronomy were costly to the priests because tithes and firstlings were no longer given to them exclusively. It required the Jerusalem priests to share their duties and income with any provincial Levites who came to Jerusalem (cf. 18:1-6). Weinfeld believes that it was written by the scribes<sup>126</sup> in the service of Hezekiah, and perhaps, their disciples under Josiah (a century later), who made it a major criterion for evaluating the history of the Israelite monarchy (Weinfeld 1972:158-178; 1964:210; cf. Prov 25:1).

We agree with Tigay (1996: xxii) that it is difficult to determine precisely who was responsible for the authorship of the innovations in Deuteronomy. But suffice it to say that, whoever was responsible must have been dissatisfied with the earlier traditional attachment to provincial cults; this apparently did not create enough social and humanitarian orientations. Deuteronomy looks like a composite work, but the cult centralization definitely is tilted towards the cultic and political reforms of Hezekiah and Josiah. It is possible that the scribes in the service of Hezekiah, or their disciples who served under Josiah, were responsible for the cult centralization as a way of legitimizing the unified monarchy.

Subsequently, Niehaus (1997:540) suggested that the sentence, “You are to seek the place the LORD your God will choose from among all your tribes to put God’s name there for God’s dwelling” (Deut 12:5), was understood to be a veiled reference to the Jerusalem temple.<sup>127</sup> It was part of the Deuteronomic agenda of reform to centralize worship in Jerusalem, thus confirming the control of the Jerusalem priesthood and enhancing the battle against idolatry. This

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<sup>126</sup> It is these scribal circles that Weinfeld refers to as the founders of the Deuteronomic School (Weinfeld 1964:211).

<sup>127</sup> During the period of the tribal confederacy, pilgrimages were made to Shiloh (Josh 18:1; 1 Sam 1:3-28), and under the leadership of David Jerusalem became the central sanctuary of Israel (2 Sam 6). During this whole period pilgrimages to the sanctuary did not preclude sacrificing at any altar in the land (1 Sam 10:8; 1 Kgs 3:2, 4). The present stringent law, providing for only one place for sacrificial worship, was the basis of the great reform carried out by King Josiah (2 Kgs 22 & -23).

interpretation has become standard among many scholars, although it runs counter to the long understood meaning of this passage, namely that the “the place the LORD your God will choose from among all your tribes to put the LORD’S name there for the LORD’S dwelling”, simply means, “wherever the LORD will have placed the tabernacle” – be it at Shiloh (Jer 7:12) or, later, Jerusalem. The identification of “the place” (מִקְדָּשׁ) of Deuteronomy with Jerusalem depends on the existence of parallel phrasing in the books of Kings (e.g. 2 Kgs 21:7). But it is now clear that stock phrasing was applied in the ancient world to different locations as circumstances changed, so that “the place” in Deuteronomy 14:23 may also refer simply to any place that the LORD might choose to place the LORD’S Name (cf. Niehaus 1997:541).

Conversely, Levinson (2002:23) informed us that some scholars have maintained that centralization of cult in Deuteronomy originally functioned not exclusively but rather distributively and thus applied to a succession of earlier sanctuaries, such as at Shechem and Shiloh. This view was tied to the claim that the origins of Deuteronomy were to be found in the northern kingdom of Israel and that the formula was only secondarily specified to apply to Jerusalem (cf. Geoghegan 2003:227). The argument that the Deuteronomic centralization formula (as at Deut 12:14) has a distributive meaning was an attempt to make the origins of Deuteronomy ancient. The attempt to assign a distributive meaning to the centralization formula cannot be defended philologically. Indeed, there is compelling evidence that the election formula was, from its inception, centered on Jerusalem. When the formulae that include the key term מִקְדָּשׁ (chosen place) are examined, they always refer to Zion/Jerusalem or to the election of the Davidic dynasty resident there.

Gamberoni (1997:532-544) submitted that the term מִקְדָּשׁ (place) can refer without theological overtones to the land of one’s birth (Ezek 21:30) or of certain peoples (Exod 3:8, 17). In Genesis 13:14-17 the מִקְדָּשׁ is not just an arbitrary location, but rather the Promised Land itself. A particular מִקְדָּשׁ may be of interest to tradition because a certain encounter with God occurred there (theophany). The etiological names given to the sites of theophanies or other significant events in the form of fixed formulas, regardless of whether such sites were already cultic sites according to previous traditions, infuse Israel’s identity and tradition, as it were into the land, and Israel thereby appropriates the land both in an actual and in a theological sense.

According to Gamberoni, the chosen place (הַמְקוֹם) in Deuteronomy announces God’s future act and does not constitute a prescription, not even with its amplifications (Deut 12:5; 14:23, 26; 15:20; 16:15, 16; 17:10; etc). The chosen מקום is the sanctioned and obligatory site for sacrifices, offerings, and joyful repast (chap 12); for the fulfilment of vows (12:26); the delivery or eating of tithes of produce and of firstlings (14:22-23, 15:19-20); for the administration of the portions of the priests and Levites (18:6-8); for the main festivals (16:1-17); for judgement in difficult legal cases (17:8, 10); and finally, for the regular reading of “this Torah” (31:11). Only sections generally judged as later speak about movement from different places and pilgrimages (12:5 cf. 12:26; 14:25). The inner logic of certain new regulations presupposes that the chosen מקום is not (or no longer) situated at one’s own dwelling place; such indications include the permission for sacrificial slaughter at one’s own home (12:15-16, 21; 15:22); financial provisions for certain cases (14:24-26); and concern for Levites from other places (18:6-8). Such measures are justified by the fact that the chosen place is “too far” (14:24), a situation itself arising from the fact that following God’s promise, God “enlarged” the land through God’s blessing (12:20; 19:8).

According to McConville (1984:33), “The recurring collocation of ב and מקום suggests a pattern in the way in which המקום is used. And indeed the force of phraseology that is produced is to stress the agency of the LORD in Israel’s coming in to the land.” The singularity of one cultic site for all Israel, i.e., the strict demand for cultic centralization, does not inhere from the very beginning of this formula, but rather was imbued into it as a result of circumstances. The ultimately unexplained fact that the מקום in Deuteronomy was never given a name may be a result of, among other things, the fundamental nature of the incomplete formula itself. The LORD’S selection is the primary issue. According to one series of admonitions, the pagan cultic sites are to be avoided (12:8, 13, 30, 31; 2 Kgs 17:33), and to another they are to be physically demolished. 1 Kgs 8:27 literally calls into question the older, unaffected notion that the LORD dwells in the temple and “on the earth” (1 Kgs 8:12, 13). According to Deuteronomy God chooses the place to “make God’s name dwell there” (12:11), whereby it remains unresolved whether one must refer here to an actual Deuteronomic “name theology” or not. In other contexts, מקום sometimes hovers between the meanings temple and land (2 Sam 7:10, 1 Chron 17:9; Exod 23:20). Despite the close connection between temple, dynasty, and residence, the term מקום is

never used to refer to the residence, even though virtually everything constituting the external, public prestige of that centre uses the word for the sake of localization – either because of its dramatic effect, or as a syntactical device serving the simultaneous celebration of the greatness of the temple and of the near God (Gamberoni 1997:543).

So, the collection and the eating of the tithe at the chosen place (מִקְדָּשׁ) in Deuteronomy 14:23, 26 was a special Deuteronomic provision, arising out of centralization of worship. It was impractical for all Levites to serve at the central sanctuary; therefore special consideration was to be given to the town Levites (14:27-29; cf. 18:1; 26:12-15). This law modifies the previous provision that an annual tithe be brought to the sanctuary for the support of the Levites (Num 18:21-32). Tigay (1996: xxii) reports that the centralization of the cult reflected the views and interests of various groups in ancient Israelite society, but that it is difficult to identify any single one of them as the authors. He suggests that the Jerusalem priesthood and the royal court were involved in the discovery and promulgation of the book (cf. 2 Kgs 22-23). Certainly, their political and economic interests would be advanced by making the capital the sole centre of worship and pilgrimage, but unfortunately for them, other details of Deuteronomy prejudiced their interests (example, the law of the king Deut. 17:13-20). Deuteronomic stipulations became costly to the priests because tithes and firstlings were no longer donated to them as such, but for the support of the annual pilgrimage feasts. It also required the Jerusalem priests to share their duties and income with any provincial Levites who came to the central sanctuary – a requirement they apparently resisted when Josiah's reform was carried out. On the same hand, Bennett (2003:7-18) argued that the cult centralization, especially the tithe regulation in Deuteronomy 14:22-29; 26:12-15, relegated the Levites, the foreigners, the orphans, and the widows to the position of vulnerability and socioeconomic inferiority.

The Deuteronomic centralization of the cult may have posed more problems to the people than it sought to solve. But we disagree with Bennett and Tigay that the cult centralization relegated the Levitical priests and the less privileged to the state of socio-economic inferiority and vulnerability. Credit instead should be given to the book for its humanitarian orientation, which is hardly seen in other Pentateuchal codes. Apart from the provision of tithe in support of the cult workers and the less privileged, the book of Deuteronomy elaborated various other material supports for the people. A detailed discussion on the humanitarian tendency of the book of Deuteronomy is discussed below.

#### 4.3.3.2 Humanitarianism

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.

#### **4.3.3.3 Desacralization**

It was Weinfeld who used the word "secularization" to describe the 'less sacral' nature of Deuteronomic laws (Weinfeld 1971:1160; cf. 1992:175-178). But we prefer the alternative word "desacralization" suggested by Tigay (1996: xvii). The term "secularization" can be misleading if it is understood to mean antireligious. Deuteronomy is a profoundly religious book that seeks to teach love and reverence for God to every Israelite and to encourage rituals that have that effect. Deuteronomy's aim is to spiritualize religion by freeing it from excessive dependence on sacrifice and priesthood

Tigay (1996: xvii) contended that the limitation of sacrificial worship to a single place would inevitably remove a sacral dimension from the life of most Israelites. Most people lived far from the temple and could not visit it often. They would have to forgo certain purificatory rites and regular sacrificing. The need to permit secular slaughter eliminated the sacral dimension of meat meals (12:15-16, 20-22). Deuteronomy discouraged making of vows, which usually

involved sacrificing (23:23), and required the entire people to visit the temple for the spiritual experiences it offered (14:23). It no longer regarded the temple as the abode of God; it contained no laws enjoining the public to revere it or guard its purity, such as we find in the priestly literature (26:15).<sup>128</sup> Deuteronomy included lay people in certain circumstances as the beneficiaries of tithes and other offerings (14:22-29), and military laws were desacralized with a modified priestly role (20:1-20).

In contrast, Averbeck (1997:1047) disagreed with the view that the tithe laws in Deuteronomy reflected a secularization of the original tithe system of Numbers 18 simply because it was eaten by their givers or given to the poor. He argued that, based on both biblical and extra biblical evidence, ‘the sacred or secular quality of the tithe must be understood in terms of the means by which it was collected and distributed and not in terms of a diachronic development’ (cf. Anderson 1987:81). According to him, the consumption of the tithe in a festival manner or the distribution of the tithe to the Levites, the poor, and the disadvantaged in their local towns does not make it secular. The tithe was referred to as “the sacred portion” (Deut 26:13), and the main purpose of the proclamation at the central sanctuary was to identify the tithe delivered to ‘the Levite, the foreigner, the orphan, and the widow’ in their towns as a sacred duty imposed on them by the Lord (v.13b). Averbeck therefore, concluded that the principle was the same as that in Numbers 18, according to which giving the tithe to the Levites was still considered to be presenting an offering to the LORD (Num 18:24a).

On the same hand, Regev (2001:243-261) thinks “desacralization” or “secularization” does not explain adequately the theology of Deuteronomic laws. He submits that whereas, the priestly traditions view sacredness as dynamic, sensitive and dangerous, with a limited access, the sacred in Deuteronomy is static and access to the sacred is not restricted since it is not dangerous or threatening. In other words, in Deuteronomy “sacred” is not an active entity but a status. These opposing world-views regarding the sacred are actually related to general conceptions about the character of the relationship between humans and nature on the one hand, and between man and God on the other hand.

There seems to me a clear modification of the tithe law in the book of Deuteronomy in terms of its sacredness. The difference between the Priestly and the Deuteronomic traditions in

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<sup>128</sup> In Deuteronomy, the sanctuary is not the place where God dwells, but where God’s name dwells. God dwells in the heavens. This “name” theology, a characteristic of Deuteronomic perspective, deals with the paradox of divine distance and nearness, or transcendence and immanence.

their conception of tithes should be understood from the way each of them interpreted the concept of sacredness or holiness. The two traditions accept the nature of the tithe as being sacred to the LORD (cf. Lev. 27:30; Num 18:29, 32; Deut 14:26; 26:13), but they differ only in the interpretation of the functions of the tithe. Whereas the priestly sources designated the tithes as the wages for the Levites and Priests (Num 18:22-32), Deuteronomy expanded the beneficiaries to include the giver, Levites, foreigners, orphans and widows (Deut 14:22-29; 26:12-15). If there is any difference in the understanding of sacredness between Deuteronomy and other books of the Pentateuch, especially as it relates to tithe, it is in the context of functions and not nature. “Desacralization” or “secularization” may not be the appropriate words to describe the Deuteronomic laws. The search for appropriate concepts is far from being over.

#### **4.3.3.4 Liturgical declaration**

The liturgical declaration for the payment of tithe in Deuteronomy 26:12-15, follows after another declaration for the presentation of the first fruits at the central sanctuary (26:1-11). The payer was expected to report back to the LORD the fulfilment of God’s injunction to tithe. The declaration must include that the tithe was not tampered with for any reason, even during extreme conditions like mourning the dead. In the same declaration, the tither was required to invite the LORD to bless the land of Israel because of his/her obedience to the LORD’S commandment. In blessing the land, the tither would be blessed.

According to Tigay (1996:237), “The declarations are the only address to God whose wordings are prescribed in the Torah for the laity to recite, except for 21:7-9.” Tigay argued that they indicated the meaning that Deuteronomy sought to have the farmer find in these ceremonies. Although these declarations vary according to the nature of the occasions on which they are recited, they have several features in common. Each is to be recited ‘before the LORD your God’; each describes the land as one ‘flowing with milk and honey’; and each refers to the land as a gift from God in fulfilment of God’s promise to Israel’s ancestors. Some scholars have argued that the occasion of this tithe declaration was the third year tithe to the poor (14:28-29). But there is no reason to think the first two years of tithing are excluded from the declaration. Some scholars have conjectured that this declaration was based on an older declaration that may have been recited every year when the tithe was still presented to the Levites around the country.

It is possible that even here the declaration refers to all the tithes of the three-year cycle at the end of which it is recited, and not only to the poor-tithe of the third year.

Furthermore, Averbeck (1997:1048) opined that some would argue that the ritual of first fruits (Deut 26:1-11) and the ritual declaration of the tithe (26:12-15) were intended to be performed only in the first three years after the initial occupation of the land (cf. Craigie 1976:319-20, 322-23). Yet others view the declaration as a perpetual pattern for the ritual presentation of the firstfruits and proclamation of the full payment of the third year tithe (Mayes 1979:331-32, 336; Merrill 1994:331, 335; cf. Lev 23:10). Again, whereas others maintained that this declaration was done at the central sanctuary, some aver that it was made in the Israelite's home (Craigie 1976:322-23).

What should really concern us here is the significance of the liturgical declaration after tithing, and not whether it was made at the central sanctuary or at the house of the payer. The liturgical declaration implies that the tithe system was not a careless affair. The payer should be careful enough to know the implication of his/her actions in paying the tithe. It more or less served as a uniting bond between the payer and the LORD. And it corrects the wrong impression of tithing as human oppression, but rightly as a theological responsibility.

#### **4.3.4 THE USE/INTERPRETATION BY OTHER BIBLICAL TRADITIONS**

Milgrom (1990:434-436) submitted that one has to take into account the fact that the various sources of the Pentateuch have different attitudes to tithe and also that this institution underwent some development during the second temple period. Whereas most of the misunderstandings we have about the nature and function of the tithe system came from the Pentateuchal provisions, the confusion of the application of the tithe system seem settled in the Prophetic and Chronistic traditions of the exilic and post exilic era of the Old Testament. Whatever happened to the concept and practice of tithing in later Judaism of post-biblical era is not the focus of this study. The use and interpretation of tithing by the wider biblical traditions will take into consideration, the goods, the recipients, the collection and storage system, and the influence of religious and political leadership in the Old Testament.

We have observed elsewhere in the Pentateuch that the available information in Leviticus, Numbers and Deuteronomy on the various tithe laws is not in agreement on either the matter of what is subject to the tithe or who its recipient is. In Leviticus 27:30-31 the tithe fell due on all

produce and pure animals. Deuteronomy 14:23 is silent on the animal tithe and restricts the vegetable tithe to grain, new wine and olive oil. Numbers 18:21-32 has no specific goods mentioned. In the Chronic writings the provisions clearly included both “the tithes from our ground”, i.e. grain, wine and oil (Neh 10:37-39), and the tithes of livestock and “everything” (2 Chron 31:5-6), thereby incorporating Leviticus 27 and Deuteronomy 14 (a kind of merger of priestly and Deuteronomic understandings). On the matter of tithe recipients, the differences<sup>129</sup> are clear. Leviticus assigns them to the sanctuary priests; Numbers, to the Levites; and Deuteronomy, to the Israelite givers and the poor. Yet these prescriptions, apparently contradictory, may be related to each other. Whereas Leviticus and Numbers view the tithe recipients from the perspectives of Levites and priests (i.e. their expected due from the people), Deuteronomy views it from the perspective of the nation as a whole, the common people, i.e. their responsibility to the Levitical tribe (cf. Averbeck 1997:1041). Thus the Pentateuchal codes show the evidence that the tithe beneficiary included the sanctuary, the Levite, the priests, the giver, and the less privileged in the society. To a great extent, it took the reformist tendency of the book of Deuteronomy to bring this truth to light.

The information that tithes were stored in the storehouse of the temple is provided by Malachi (3:10), Nehemiah (10:38, 39; 12:44; 13:5, 12, 13) and 2 Chronicles (31:4ff). The same sources provide information about the custodians of these stores and about the way in which the tithe was distributed among the temple personnel (e.g. Neh 13:13). Milgrom has reported that the evidence in Nehemiah 10:38 about Levites as tithe collectors in the provincial cities, which some have regarded as a gloss, is now supported by Mesopotamian data; according to these, tithe collectors were recruited from the temple administration (Milgrom 1990:434). In Nehemiah, just as in Mesopotamia, representatives of the temple were in charge of collecting the tithes from the fields (Neh 10:38b), and the tithes were stored in the store houses of the temple (Mal 3:10; Neh 10:39-40; 12:44; 13:5, 12, 13; cf. 2 Chron 31:6ff) under the supervision of priestly officials, who were in charge of their proper distribution (cf. Neh 13:13).

At the beginning of the second temple period the tithe was considered indispensable for the maintenance of the sanctuary and its personnel. Thus Malachi (3:10) urges the people to bring ‘the full tithe into the storehouse’ that there may be food in the house of God. Although the purpose of the tithe and its method of organization in the period under discussion seem quite

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<sup>129</sup> “Differences” in this context do not mean contradictions, but just idiosyncrasy of approach.

clear, the manner in which the provisions from the storehouses benefited the poor, as provided in Deuteronomy, is not mentioned in the post exilic data. However, it is possible, as suggested by McConville, that since the law of Deuteronomy was known in Nehemiah's time, the tithe disposal bore some relation to it, in terms of consumption by the offerer and provision for the poor (McConville 1984:76). Furthermore, Tigay (1996: xxvii) informs us that during the time of Ezra and Nehemiah (ca. 5<sup>th</sup> Century BCE), Deuteronomy and other Pentateuchal sources were combined into the Torah essentially as we know it. The Jewish community that returned from exile pledged to live its life by it, thereby ratifying and canonizing the entire Torah, as Deuteronomy had been in the days of Josiah. One of the first tasks of Ezra and his colleagues was to enforce the laws of the Torah. This included enforcing the remission of debts (Deut 15:1-3) and dissolving intermarriages, on the basis of Deuteronomy 23:4-9 and 7:1-4, so as to protect the identity and cohesiveness of the nascent Jewish community. If Deuteronomy was used in this way, it is obvious that the provision for the care of the underprivileged was not overlooked in the post-exilic application of tithing.

The Deuteronomic code calls for the obligatory tithe to be brought yearly to the central sanctuary (14:22), just as Leviticus and Numbers demanded it for the cult and its personnel (Lev 27:30, 32; Numbers 18:21). The tithe system was viewed as obligatory because it came as a command from the LORD through Aaron and Moses to the people (cf. Deut 26:13). Whether or not the people adhered to the instructions subsequent to the time of Aaron and Moses is not certain. Malachi's rebuke (3:10) suggests that the people intermittently abandoned the practice owing to one reason or the other (cf. Averbeck 1997:1044). Political leaders like Hezekiah and Nehemiah treated the tithe as obligatory in compliance with the Pentateuchal regulations, the goal being to provide for the priests and Levites so that "they could devote themselves to the law of the LORD" rather than pursue other means of providing for their families (2 Chron 31:1-10; Neh 13:10-14). The means of collection and administration of the tithes were fully backed by royal legislations of the post-exilic community (cf. Neh 13:4-14). In the article, "The distribution of Priestly gifts according to a document of the Second Temple period", Japhet (1996:3-20) argued that the mechanisms for the distribution of the priestly gifts and the rules governing the status of the recipients of the gifts and the logistics of distribution in 2 Chronicles 31:14-19, reflect the practice of the second temple period. Hezekiah must have led a reform in his reign that brought back respect for the temple and priests. The administrative strand in chapter 31:14-19 seems to

agree with the practice of the Second Temple period. There was the idea of centralization of the cult in Jerusalem, and the abolition of high places which cannot be traced to the time of Hezekiah. So by conjecture, the chapter reflects a historical memory of the origins of the various procedures relating to the temple and the clergy in the days of Hezekiah. Japhet regarded 2Chr 31:14-19 as an interpolation of a latter tradition than the time of Hezekiah (Japhet 1996:3-20).

Whereas Deuteronomy provided for two forms of tithing (viz. the festal tithe, and the third year tithe for the less privileged), only one form is evident in the Chronistic writings – apparently, an amalgamation of the different forms. We agree with McConville that application of one tithing system in the book of Nehemiah, which was in full view of the Pentateuchal provisions, should be the final answer to the old Jewish solution (McConville 1984:75). The rabbinic interpretation and application of multiple tithes in later Judaism was not only impractical, but not necessary (cf. Averbek 1997:1053; Milgrom 1990:436; McConville 1984:75, 86; Weinfeld 1971:116).

#### ***4.4 THEOLOGICAL PERSPECTIVES OF TITHING IN DEUTERONOMY***

The Deuteronomic tithe system is anchored in the belief that the LORD is the owner of the land and has given it to the people for a possession. The demand to tithe invariably was a reminder to the giver that all that he/she possesses belongs to the LORD and has been given by the LORD. We disagree with Weinfeld's submission that whereas the tithe is always a tax or gift for the maintenance of a temple or its personnel in other codes, that in Deuteronomy, it is simply a philanthropic gift (Weinfeld 1971:1161). Taken thus, it would mean that the tithe law in Deuteronomy was not an obligation on the giver. But the impression we get in the book of Deuteronomy is of an obligation placed on the giver because the LORD gave the possession. The social functions of tithes in Deuteronomy should not promote the generalisation that the tithe system is philanthropic. In Deuteronomy, just as in the codes before it, the tithes are assumed to be the property of the sanctuary and its personnel (including the social function of supporting the feast at the central sanctuary 14:23-26), and to be capable of being redeemed by the donor for money (in effect, substituting money for produce when the sanctuary is far from the giver). The tithe is never eaten at the giver's home, but at the feast in the central sanctuary. The implication here is that the tithe belongs to the sanctuary and not to the giver.

So, the theological obligations surrounding the tithe system in the book of Deuteronomy will be elaborated under the following headings: (1) Covenant relationship; (2) Reverence for God; (3) Obedience and Blessing; (4) Fellowship; (5) Welfare; and (6) Faith and Hope.

#### **4.4.1 COVENANT RELATIONSHIP**

The covenant relationship with the LORD was the basis for tithing in Deuteronomy. The tithe declaration in chapter 26:13-15 clearly shows that the tithe was an important commandment to the Israelites based on their covenant relationship with the LORD. The people were chosen by the LORD out of all the nations of the earth (10:15; 14:2). As a result, they were expected to be a holy nation, reverencing the LORD (14:1, 2, 23). The covenant ceremony in Deuteronomy 26:16-19, which immediately follows the tithe declaration, and ends the stipulation section of the book of Deuteronomy (12-26), makes the concept of the uniqueness of the Israelite people obvious. So the declaration in Deuteronomy 26:13-15 views the giving of tithe as an aspect of keeping the covenant by the Israelites. The giving of tithe to those fellow members of the covenant nation, who cannot enjoy the land produce from their own fields, is thus important for the existence of Israel as a nation. This becomes evident in the justification of the Levites' portion in Deuteronomy 14:29, since they do not have a share in the land (cf. Norrback 2001:223; McConville 1984:78, 79).

#### **4.4.2 REVERENCE FOR GOD**

Another great motivation for the payment of tithe in Deuteronomy is the reverence for God – "... so that you may learn to reverence the LORD your God always" (14:23). According to Merrill (1994:240), "Not to be overlooked is the fact that the underlying purpose for presenting the tithe was to instil within the Israelite a proper reverence for the Lord as the Sovereign, the one to whom he was ultimately accountable." The Deuteronomic tithe (especially, the annual tithe) was expected to be given at the central sanctuary on the occasion of an annual feast or pilgrimage. Distance was not supposed to constitute a problem in fulfilling this law, hence the admonition in vv. 24-25. One problem with the presentation of tribute such as cattle and other large offerings was the distance that must be covered between villages in remote parts of the land and the central sanctuary. To expedite matters the law permitted the conversion of the produce into money which then could be used to purchase the same goods upon arrival at the house of the

Lord (vv. 24-25). This device did not relax the cultic requirement, since its effect was to enable the worshipper and his household to participate in the feast at the chosen place.

The aim of the various annual pilgrimages was to worship the LORD at the central sanctuary. Pundt (1989:7) reported that one of the ways the LORD used to remind the Israelites of the LORD'S presence was through (1) the annual Feast of Unleavened Bread (the Passover), (2) The Feast of Harvest (feast of weeks, feast of wheat-harvest or feast of the first-fruits), and (3) The Feast of Ingathering (or feast of tabernacles). On each of these occasions every Israelite was commanded to joyfully "appear before the Lord...not empty-handed. Every man shall give as he is able, according to the blessing of the Lord your God which the LORD has given you" (Deut. 16:16, 17; cf. Neh.8:9-12). Three times a year in particular, the Children of Israel were to gather in the special presence of God and be reminded that it was God who had provided all that they had...and it was God who even provided for the means of those Feasts. So, the tithe became the most quantifiable support that facilitated the programmes (cf. 2 Chron 31:7-10). This practical and perfectly legitimate way of making pilgrimage manageable continued on into New Testament times and, in fact, lies behind the gospel accounts of Jesus and the moneychangers (Matt 21:12-13; cf. John 2:13-16). Like any other concession of this kind, it was subject to abuse by those who, like the moneychangers, would profit from the exchange by charging exorbitant rates. The celebration of the tithe itself in a feast at the central sanctuary became a means by which Israel might learn to reverence the LORD (cf. 14:23-26; Pundt 1989:7; McConville 2002:251).

#### **4.4.3 OBEDIENCE AND BLESSING**

The Deuteronomic tithe contains both a call to obedience and the blessing that obedience brings. Blessing, indeed is contained in the very act of obedience. According to McConville, "Here is, in essence, the moral order." The Deuteronomic tithe highlighted the importance of obedience and self denial in ones devotion to the LORD. It showed that the enjoyment of the land and God's blessings were dependent on the obedience. Let us look at some of the relevant texts that highlighted this position:

(a) Chapter 26:13 views the giving of tithe as obedience to the commandment of the LORD.

"Then you shall say before the LORD your God: I have removed the holy thing from the house, and I have given it to the Levite, the foreigner, the orphan, and the widow, according to your entire

commandment, which you commanded me; I have not transgressed or forgotten your commandment.” (Deut 26:13)

(b) Chapter 14:23 sees it as a proof of reverencing the Lord.

“You shall eat before the LORD your God, in the place that he shall choose to make his name dwell, the tithe of your grain, your fresh wine and your fresh oil, as well as the firstlings of your herd and your flock; that you may learn to revere the LORD your God all the days.”

(Deut 14:23)

(c) Chapter 14:29 presents the obedience to tithing as a means of receiving the LORD’S blessings.

“Then the Levite, since he has no portion or inheritance with you, as well as the foreigner, the orphan and the widow in your cities, may 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)

(d) In another instance (12:28) the tithe which appears in the context of other offerings and sacrifices is seen as a sign of doing what is good and right before the LORD, and securing the welfare of one’s descendants.

“Be careful to obey all these words that I command you today, so that it may go well with you and with your children after you forever, because you will be doing what is good and right in the sight of the LORD your God.”

(Deut 12:28)

According to McConville (1984:84), “one of the Deuteronomy’s insistent themes, is that the enjoyment of the Promised Land depends upon Israel’s devotion to the LORD and readiness to give (תָּנַן) in obedience and self denial. The giving demanded was a giving in return. McConville (1984:82) reported that the verb תָּנַן (give) appeared within the context of Deuteronomy 26:12-15 in greater concentration than anywhere else in the book, and the deliberateness of its use was to bring out the reciprocity between the gracious giving of the LORD and the giving required of Israel. As blessing is unthinkable without righteousness and or

obedience, so is obedience unthinkable without blessing. This relationship illustrates the moral aspect of the Deuteronomy's laws.

#### 4.4.4 FELLOWSHIP

Another peculiar characteristic of the tithe system in Deuteronomy is the idea of fellowship with LORD and the community at the central sanctuary. The communal nature of the tithe on the occasion of offering it at the central sanctuary is clear from the concluding statement of chapter 14:26: "And you shall eat there before the LORD your God, and rejoice with your household." Merrill (1994:241) opines that this phrase strongly suggests that the Lord was more than an interested observer in what was going on. The LORD was a participant, for such was the nature of banquets that accompanied the making and ratification of covenant relationships. The giver was expected to participate in the feast with the household, just as other families were expected to do.

Furthermore, this fellowship aspect of tithe in Deuteronomy has a strong social and ethical dimension. The unity of the people in worship knew no hierarchy or divisions. This depiction of the sacrificial activity is not concerned with the role of the priests; no king leads or represents the people. The 'place' (הַמִּקְדָּשׁ) is not a royal-sacral complex in which the people's right of approach is restricted or mediated. The place belongs to the LORD and to Israel. The gathering of households as demanded involved the inclusion of slaves, and the less privileged, in the big picture of the people of God, as well as the Levites, who have no substance of their own. It is unthinkable that they were to be left at home in the light of the specific provisions for them in the triennial tithe (14:28-29).

In spite of the clear recognition that Israel is a nation, living on the land given to it by God, the image that is presented is more that of a family, or clan, than of a nation with all its mixed and varied elements. In consequence all Israelites are encouraged to think of themselves as 'brothers' (cf. Deut. 14:7; 15:2, 3; Clements 1989:56). The term אֶחָיו, 'brothers', is Deuteronomy's characteristic expression for referring to fellow-Israelites, regardless of social status or tribal divisions (e.g. Dt. 1.16; 3.18, 20; cf McConville 1984:19). As God's children, all Israelites are brothers and sisters with mutual obligations to care for each other. They are holy to the LORD and must shun all conduct that is incompatible with that status. They are God's treasured people. In return for their service, God promises to make them the most successful and pre-

eminent people. According to Keck (1998:482), “the offering of tithe became an act of wider significance than simply providing support for the ministers of Israel’s worship and giving charitable assistance to the poor. It was a public expression of the religious good standing and law-abiding faithfulness of the worshipper”. The negligence of this practice would have had serious consequences for the neighbourhood principle it was aimed to impact on the people. Furthermore, the liturgical declaration at 26:12-15 both reinforced the importance of the tithe as a sign of willingness to keep God’s commandments in their full range, and it ensured that the tithe was not reduced to a mere optional extra that could be treated with indifference.

We conclude this section with the presentation of Olson (1994:13) that, in contrast to the rampant illusion of individualism in much contemporary society, Deuteronomy is passionately communal and relational. The individual is intimately tied to and interdependent in his or her relationship to God, to the community, and the world at large. Deuteronomy deals with the wide variety of relationships – God’s relationship to humans, human relationship within the faith community, the relationship of human to creation. The tithe system was a major practical demonstration of the communal and relational nature of the book of Deuteronomy.

#### **4.4.5 WELFARE**

The triennial tithe provision in chapter 14:28-29 is remarkable. It is one of the best expressions of Deuteronomy’s aim to create a society in which no one would be permanently disadvantaged, or consigned to a second-class status. Deuteronomy is otherwise realistic about the likely persistence of poverty (“since there will never cease to be some in need on the earth...” Deut 15:11), even as Jesus remarked in Mark 14:7 (“For you always have the poor with you...”). Here, the basic idea is not just ‘charity’, but the conferring of worth, dignity and belonging. Israel as paradigm for just societies is nowhere more powerful than here (cf. McConville 2002:254). The inclusion of the ‘foreigner’ is surprising, in the context of a rationale that derives from Israel’s holiness. The two appearances of the ‘foreigner’ in the tithe texts (cf. 26:12-13) make an interesting contrast; he is excluded from the dietary requirements, yet included in the provision for those without property (cf. van Houten 1991: 82). It is one of the points at which Deuteronomy’s strict focus on Israel as the chosen people shows a propensity to give way to a more inclusive logic.

As suggested previously, it is not entirely clear what was meant by the triennial tithe.

Most likely, what normally went to the Lord at the central sanctuary (Deut 14:22-27) was to go to the needy, including the Levites, every third year (Deut 14:28-29). One would still be giving to God by giving to God's people (cf. Matt 10:42; 25:40), so the significance of the tithe as tribute was in no wise diminished. This understanding is reinforced by the reference to the tithe in 26:13 as "the sacred portion", a term that suggests its exclusive ownership by the Lord (cf. Lev 5:15-16; 19:24; 27:28). Furthermore, the offerer was to say, "I have removed from my house the sacred portion." Merrill (1994:270) suggested that the verb (בָּעֲרַף) referring here in this cultic context to the presentation to the Lord of consecrated things that belong to the LORD, means "to exterminate," that is, to totally separate what is God's from one's house so that it might be given to others. In Deuteronomy 26:12-15, the ordinance concerning the third-year tithe is related to the ceremony of covenant renewal at the Feast of Firstfruits (vv 1-11), both by subject matter and juxtaposition. It mandated the setting aside of the tithe of the harvest of every third year for the purpose of meeting the material needs of the dependent of Israel including the Levite, the foreigner, the orphan, and the widow (v. 12). This was to reiterate the idea that the benevolence of God's people was to operate in two dimensions, the vertical and the horizontal. Thus the offering of firstfruits to the Lord (26:1-11) could not be separated from the beneficence to be shown to fellow kingdom-citizens (vv. 12-15).

Let it be remarked here that the Levites were not by definition poor; neither were widows, orphans or foreigners. Deuteronomy did not use any word for 'poor' in its laws relating to these classes. The aim of the law was to provide an alternative means of access to Israel's wealth, in the absence of their control of land. They may not have had access, by their own right, to the court system either (cf. 10:18). So, this law is not, properly speaking, a 'welfare' provision; it rather ensured that these groups within society could participate fully in Israel's enjoyment of Yahweh's blessing, which is their entitlement as members of the holy people (cf. McConville 2002:252).

In his view, Wright (1996:271) posited that the two explicit references to the Levites and foreigners (26:11-13) showed that the socially and economically deprived were not to be excluded either from the spiritual blessings of covenant worship or from the material blessings of covenant obedience. Thus, giving to the needy was not only a sacred duty to God, but it also was the defining point for any claim to have kept the law. The law is kept only if the poor are cared for. This shows the essential thrust of Old Testament ethics – that love for the neighbour is the

practical expression of any claimed love for God. It also shows how the enacted love for the poor and needy is the practical proof of genuine, God-honouring love for the neighbour (cf. Wright 1996:272).

## **4.5 THE THEOLOGICAL TRENDS IN THE BOOK OF DEUTERONOMY**

The theological perspectives of tithing in the book of Deuteronomy owe much to the overall theme or theology of the book. So, in this section we will discuss the broad picture of the theological trends in the book of Deuteronomy. According to J. G. McConville (1984:10), “the idea of God’s grace and Israel’s response” is central to the theology of the book of Deuteronomy. God’s grace in the book of Deuteronomy is evidenced in God’s gift of the land, the law, the prophets, and the Levites – all because the people were divinely elected. Israel’s response as evidenced in tithing should be worship, obedience, offering and sacrifices. The discussion will focus on the following themes, which are the theological foundations for the tithe system and other offerings in the book of Deuteronomy: (1) Gift of land; (2) Gift of law; (3) Perception of leadership; and (4) Israel’s obedience.

### **4.5.1 GIFT OF LAND**

In his studies of the different land ideologies in the Old Testament, Norman Habel (1995:36-44) called Deuteronomy’s ideology “a theocratic ideology” in which the land is seen as a conditional grant. His view corroborates our understanding of Deuteronomy as a treaty-like document concerning the relationship between the LORD and Israel. The LORD is the land owner, who gives the land to Israel. Repeatedly, and characteristically, the land is described in Deuteronomy as the LORD’S gift to Israel (Deut. 4:40; 5:16; 7:13; 11:9, 21; 21:1, 23; 25:15; 26:10; 28:11, 63; 30:18, 20; 31:13, 20; 32:47). Thus the land was conceived as a sacred trust, granted to Israel on condition that it remained faithful to the law of the God who had given it. While the sins of the Canaanites had brought about their expulsion from the land, it was not for any corresponding virtue that Israel had been given possession of it. The possession of the land was the fulfilment of God’s promise to the patriarchs (6.10-15). By connecting the term “conditional grant” to the ancient Near Eastern treaty form, the land can be defined as a grant, a blessing, and as demanding a special lifestyle or behaviour (cf. Norrback 2001:139). The religious significance of enjoying the land became an important motive for several of the laws which the code of Deuteronomy lays down, including the law of tithes.

The most obvious reason for treating the land as a grant is that it was given freely to the people by the LORD'S own volition. The people did not earn it. This Deuteronomic idea of the land as a grant to the vassal by suzerain king is found in the Hittite treaties. In the Hittite treaties, the grant is often mentioned together with a warning not to trespass beyond the boundaries set by the overlord (Weinfeld 1972:72-74; cf. Deut 2:5).<sup>130</sup> The king's past deeds on behalf of the land are recorded in the prologues of the Ancient Near Eastern treaties. So, in Deuteronomy, because the LORD loved Israel's ancestors (Deut 4:37-38), the land is given, and not on account of their might or wisdom.<sup>131</sup>

Understand then, that it is not because of your righteousness that the LORD your God is giving you this good land to possess; for you are stiff-necked people.

(Deut 9:6)

Apparently, in the Abrahamic covenant-granting formula, the promise of the land was unconditional. But in Deuteronomy, the conditional nature of the land is obvious, following the treaty pattern (Weinfeld 1972:81). The land is described as very good, as if to underline the great gratitude or reciprocation towards the land-giver expected from the Israelites.

... a good land, a land with streams and pools of water, with springs, flowing in the valleys and hills; a land with wheat and barley, vines and fig trees and pomegranates, olive oil and honey; a land where bread will not be scarce; you will lack nothing.

(Deut 8:7-9)

The goodness of the land notwithstanding, the survival of the people in it is conditional on their faithfulness to the LORD. There is an association between the land and the lifestyle of the people. This lifestyle expresses Israel's loyalty to the LORD. Violation could ultimately lead to removal or extermination of the people from the land (Deut 4:27-31; 30:1-10). The Deuteronomic

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<sup>130</sup> On the details of the Deuteronomic land ideology, see Weinfeld 1972:72-81.

<sup>131</sup> The view that the concept of "the love of God" was borrowed from the political life of the Ancient Near East has been suggested by Moran (1963:79-87), and Weinfeld (1972:83-84). Political loyalty was generally referred to as "love". The suzerain demands the vassal's "love of heart and soul". In Israel this love also served a religious purpose. The LORD did not tolerate any other gods.

references to the land and lifestyle can be located in the stipulations concerning (a) moral and cultic responsibilities, (b) specific rules related to land use, and (c) cultic festivals which have an agricultural orientation (Martens 1981:108-115). The moral and cultic responsibilities include observing the statutes and ordinances given by God (Deut 12:1; cf. 4:5,14; 5:31; 6:1; 11:31-32), which comprise the rule for the election of a king (17:14); the prohibition of idols (6:14; 7:4; 8:19; 11:16); and matters of polity relating to life in Canaan territory, etc (12:2-26:15). The regulations relating to land use include: the commandment to fallow the land and remission of debts every seven years (15:1-3), tithing, gleaning systems, and the participation of the less privileged in religious festivals (14:22-29; 24:19-22). Finally, the cultic festivals that had an agricultural orientation were transformed in the Deuteronomic festival calendar to be both commemorations of the good deeds of the LORD in the past towards Israel and an opportunity for communal rejoicing about the good of the land (16:1-17). For the Deuteronomy, the land of Israel is not simply the setting for the story of Israel's life or the basis for its economy. The land is the means by which Israel can have an authentic encounter with the Divine through the experience of God's providential care – especially through the gift of rain and fertility. Israel's infidelity can have only one consequence: the loss of its land and its communion with God (Hoppe 2000:343).

The purpose of the liturgical declaration (26:12-15) was not to provide a creed, declaring the revelation of God in history, but to show Israel how it came to be in possession of its land. This certainly presupposes that the history that brought this about has a revelatory significance; but it was not the events themselves, in isolation from their consequence, which possess this character. The purpose of the declaration was to affirm that all that the Israelite farmers bring to God derives ultimately from God's prior gift of the land to them. Thus the history that was recalled found its religious meaning as God's gift, and all the produce of the land was regarded as derived ultimately from God.

#### **4.5.2 GIFT OF LAW**

Deuteronomy describes this law as *torah*, and regards it as the substance of a continuing religious instruction of Israel (chaps. 5-6). The law represented the stipulations of the LORD'S covenant made on Mount Horeb, and covered a wide range of subjects, including the administration of justice, the organization of worship, and even the composition of Israel's army

and its methods of waging war. The purpose of the law was not to bind Israel to a set of arbitrary restrictions, but to guide it towards the fullest enjoyment of life. Repeatedly it is stressed that the law is given ‘that it may go well with you’, and ‘that you may prolong your days in the land which the Lord your God gives you’” (5.32-33). The law was seen as given by the LORD, and not by Moses.

Tigay (1996: xvi) reports that the laws were to be observed not because of social compact among the people, or out of good citizenship, or as an authoritarian imposition from above, but because of feelings of gratitude and moral obligation toward their Author, who chose Israel and redeemed it (6:20-25), and finally, because Israel accepted God’s law and covenant freely (5:24; 26:17). According to Deuteronomy, the laws require not only obedience, but also the proper attitude towards them. Levinson (1998:20-21) opined that Deuteronomy sought to implement a comprehensive programme of religious, social and political legislation and transformation that left no area of life untouched. It included the matters of cultus, justice, political administration, family life, sexuality, warfare, social and economic justice, and theology.

Clements (1989:65-66) maintains that there is an eminent note of practicality in the Deuteronomic attempt to apply the law in accordance with its inner spirit, rather than in any formal and mechanical fashion. For example, the Israelites are reminded that they came from a family of slaves (cf. Deut. 15.15); and the same spirit is evident in the instruction that, when slaves who had fulfilled their period of slave-labour were set free, they should be given a generous share of produce and sheep in order to be able to restart as independent citizens (Deut. 15.13-14). It is not impossible that the emphasis upon social justice and the implementation of a fair and comprehensive system of law enforcement indicated that Israel had become a rather lawless community. So, many scholars assume that this aspect of the Deuteronomic law reflected a strong dependence upon the great prophets of the eighth century (cf. Clements 1989:66). It was further suggested that much of what Deuteronomy affirmed to be of paramount importance on this front could be seen as issues that were widespread and persistent in the ancient world, stemming probably from the experience of a century of Assyrian imperial control. So the ethical dimension of the Deuteronomic law was a means of forestalling every form of social injustice. The tithe system was one of those laws that addressed the imbalance of the socio-economic life of the people.

### 4.5.3 PERCEPTION OF LEADERSHIP

(a) Levites. The Levitical priests were presented as the guardians of the law, and, therefore, as divine servants. The tribe of Levi, to which they belong, were set apart to carry the ark of the covenant of the LORD, to minister before the LORD, and to bless the LORD'S name on behalf of the people (Deut 31:9-13, 24-26; 10:8). No territorial boundaries were granted to them unlike other tribes; the LORD was their inheritance. On this account, the people were obligated to meet the needs of the Levites, providing them with necessities of life. The tithe became the most quantifiable impost for their upkeep (Deut 12:11-12; 14:27-29; 18:1-8; 26:11-13). It has been suggested that the common denominator among the groups mentioned along with the Levite (including the foreigner, orphan and widow) is their landlessness (Norrback 2001:143).

There is no clear difference between the priests and the Levites in the book of Deuteronomy. It appears that Deuteronomy assigns to all Levites priestly functions, as becomes clear from Deuteronomy 18.1 - 'The Levitical priests that is, all the tribe of Levi.' Besides serving in the temple and guard duty, the later passages in Deuteronomy assert that the Deuteronomic *torah* was to be kept in the custody of the Levites (chaps. 17:18; 31:9, 24 ff). They were thus a gift from God to Israel, which was allied to the law itself. The function of the priests, whom God had given, was not only to serve an altar, but to serve a law. They were teachers and preachers as well as officers of a cult, and in this teaching role they enabled Israel to enter the full enjoyment of life before God in the covenant of Horeb. The Levitical priests were to live from the revenues of the altar and sanctuary, which included firstfruits and tithes, etc.

Keck (1998:403) posited that the ruling prescribing the triennial tithe to be given wholly for the benefit of the Levites and the less privileged marks a further element of the Deuteronomic legislation that recognized that the Levites, et al, were in special need of support – a feature that exemplifies the social and political affinities of the Deuteronomists. At the same time, the assumption is startling that such a system of triennial support for the Levites – who are assumed in any case to benefit from the usual tithe offering – would be sufficient to enhance their situation within the community. Throughout Deuteronomy 26:12-15, the emphasis is firmly placed on demonstrating that the giving of the tithe for the upkeep of the sanctuary servants and the less privileged, was to be fulfilled “in accordance with your entire commandment” (v. 13), and was not a voluntary act of charity. The declaration represented a stringent proclamation of the

importance of the tithe as a visible expression of Israel's obedience to the LORD. This conforms also with the requirement that a full declaration be made that the commandments had been kept in entirety.

(b) Prophets. Succinctly put in Deuteronomy 18.18, God said to Moses: "I will raise up for them a prophet like you from among their brethren; and I will put my words in his mouth, and he shall speak to them all that I command him." Although later Judaism interpreted this in terms of a coming eschatological prophet, we accept the view of Clements that this was most probably not its original intention. It referred to a prophet or more probably a succession of prophets, who would continue the mediating office of Moses in Israel (Clements 1989:64). It is the Deuteronomist's view that the work of the prophet was in mediating God's will to Israel, which Moses represented. This regard for Moses as a prophet has been thought to show an exceptional regard for prophecy, suggesting that the authors of Deuteronomy were themselves prophets (Clements 1989:65).

#### **4.5.4 ISRAEL'S OBEDIENCE**

Nothing could be more expressive of the fact that the giving of God requires a response on the part of Israel. God expected the people to worship only God in the land, and they were asked to completely destroy the gods (idols) of the land, lest their attention may be diverted from the true God (12.2-4). Also, the book recommended obedience to God's commandments as a means of choosing longevity and prosperity in the land (28.1-end). Sacrifices and offerings were to be offered at the designated places, and in a prescribed manner (12.1-19). According to Carson (1994), the vision cannot be realized without the faithfulness of the people. Will they have the spiritual liveliness and moral stamina to keep the covenant? The good of all requires, in the short term, what always appear to be sacrifices, the giving up of one's 'rights'. Deuteronomy knows very well the frailty of human beings. The frailty of this chosen people has already become evident in Chapter 1:26-46. Indeed, it is a 'stiff-necked' people that are to receive the gift of the land (9:4-6). From its beginning, therefore, Deuteronomy asks whether this (or any) people can keep covenant with God. The question receives its answer only at the end of the book (chap. 30), in a passage which reckons that the 'curses' are likely to fall before a final salvation can occur.

Indeed the theology of Deuteronomy can be organized around the paradox between the LORD'S prior action and Israel's response. Hence, God's demand of obedience from the people

of Israel was a moral question, and a reciprocation of the grace received.

## **4.6 CONCLUSION**

In summing up our discussion on the tithe system in the book of Deuteronomy and in comparison with wider biblical traditions, we have realized that the Deuteronomic provisions 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 think that the book draws upon the previous traditions of the Pentateuch, but which were revised according to the principles of the Hezekianic-Josianic reforms (Weinfeld 1992:169; Niehaus 1997:537; Tigay 1996: xxiv). There is no consensus among the scholars concerning the redaction stages of the book of Deuteronomy. But the book is 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 is its adaptation of ancient legal traditions to new situations – especially in the humanitarian considerations of the worshippers participating in the offerings they made in the sanctuary, and the care for the less privileged in the society.

Furthermore, the comparison of the Deuteronomic laws with the Ancient Near East showed that it was more likely that the author of Deuteronomy formulated the covenant of the plains of Moab on the pattern of political treaties current in his own time, viz. that which propagated the Hittite treaty tradition. It suggested that the discovery of a group of treaties made between Esarhaddon and his eastern vassals in 672 BCE (Vassal-Treaties of Esarhaddon - VTE), was a continuity of tradition in the formulation of state treaties in Mesopotamia and Asia Minor, and that this traditional formulation remained substantially unchanged from the time of the Hittite Empire down through the Neo-Assyrian period. Owing to these facts, it was believed that the scribes in the service of King Hezekiah, or their disciples under Josiah, compiled or reformulated the book of Deuteronomy as we know it today for religious, political and economic reasons. The tithe law in Deuteronomy falls within the stipulations of the covenant pattern of the book, which comprises chapters 12-26. Although it employed ancient legal forms and ideas, the content of Deuteronomy was ultimately not derivative but revelatory. God's true standards were

highlighted, which Ancient Near Eastern treaties and laws only dimly reflected. Whereas the treaty form in the Ancient Near East was mainly political in nature, the Deuteronomic treaty was theologically oriented. The Deuteronomic treaty was not a treaty between two persons as such, but a loyalty oath imposed by the sovereign on the vassal (cf. Niehaus 1997:169). Whereas the Ancient Near Eastern treaties concentrated on the vassal's loyalty to the suzerain, they did not provide a model for God's concern for justice and human welfare as expressed in the book of Deuteronomy.

The cult centralization was the bedrock of the Deuteronomic innovations. This rule transferred virtually all important activities that were previously performed at local sanctuaries (e.g. sacrifice, festivals, rites of purification, and certain judicial activities) to the central sanctuary. With specific reference to the festivals, the Deuteronomic innovations affected the three major annual festivals of Israel (Unleavened Bread, Weeks, and Tabernacles) that were celebrated as pilgrimages to local sanctuaries (Exo 23:17). The local focus of these festivals was abrogated and transferred to the central sphere. The motivation for the cult centralization was religious, political and economic. Religiously, it was intended to prevent syncretism from taking root at the high places, even though it did not guarantee that. Politically, it increased the dependence of the provincial population upon the central sanctuary, thereby preventing their political and religious surrender to the adversary nation. Economically, all the major offerings, sacrifices and tithes were directed to the centre for the upkeep of the sanctuary and its personnel, the support of the three major annual pilgrimage festivals, and the promotion of the humanitarian services of the state. The economic sustenance of the cult centralization depended much on the tithe system; elaborate stipulations were provided for it in Chapters 12:1-28; 14:22-29; and 26:12-15. Who were the beneficiaries of the cult centralization? Deuteronomy gives the impression that no one was excluded. From the worshipper and the presenter of offerings, down to the foreigners, orphans and widows, all benefited from the proceeds of the cult centralization. However, it should be stressed that the cult centralization was a form of garnering support for the state and the central sanctuary.

So, the Deuteronomic tithe was related to three major functions: (a) to support the sanctuary feast – 14:22-26, (b) to support the Levites -14:27, and (c) to support the less privileged in the society, which included the foreigner, the orphan and the widow – 14:28, 29. Contrary to the opinion of some, the eating of the tithe (or part of it) at the central sanctuary by the givers

does not make it secular or the property of the giver. Chapter 26:13 referred to it as the sacred portion which must be removed. The sacredness of the tithe implies that it belongs to the LORD; that is why it is eaten in the presence of the LORD by the givers, and not in their houses (cf. Lev. 27:30-33). This custom of the givers eating the tithe was another way the central sanctuary could cater for the welfare of the pilgrims in the various pilgrimage feasts at the central sanctuary, which used to last for some days. That which was not used for the feasts was stored in the storehouses of the sanctuary (cf. Neh. 10:38; Mal. 3:10).

The Deuteronomic centralization of the cult may have posed more problems to the people than it sought to solve, in terms of distance and other logistics. But we disagree with Bennett and Tigay in their view that the cult centralization relegated the Levitical priests and the less privileged to the state of socio-economic inferiority and vulnerability. Credit instead should be given to the book for its humanitarian orientation, which is hardly seen in other Pentateuchal codes. Apart from the provision of tithe in support of the cult workers and the less privileged, the book of Deuteronomy elaborated various other material supports for the people. The humanitarian duties toward the disadvantaged in Deuteronomy were based on Israel's similar experience in the past (10:19; 15:15; 24:18, 22). Furthermore, contrary to the views of Hoppe (2000:243) and Weinfeld (1971:1161), we concur with the view that the Deuteronomic tithe laws were not "impractical or utopian". 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 post-exilic periods.

On the sacredness of the tithe system, the Deuteronomic tradition and the Priestly tradition were in agreement, i.e. the tithe was presented as sacred to the LORD (cf. Lev. 27:30; Num 18:29, 32; Deut 14:26; 26:13). 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). 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 26:12-15. 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. And it corrected the wrong impression of tithing as a human oppression, but rightly as a theological responsibility.

The tithe law in Deuteronomy was based on the fact that the LORD is the owner of the Promised Land and had given it to Israel as a possession. Deuteronomy presented the tithe as a theological obligation and not as a philanthropic gift (26:13). So the demand to tithe invariably was a reminder to the giver that all that he/she possessed belonged to the LORD and had been given by the LORD. The covenant relationship with the LORD was the basis for this demand. There was no reference anywhere requiring the foreigner, who had no covenant relationship with the LORD to tithe. The underlying purpose for presenting the tithe was to instil within the Israelite a proper reverence for the Lord as Sovereign, the one to whom all were ultimately accountable. One of the Deuteronomy's insistent themes, was that the enjoyment of the Promised Land depended upon devotion to the LORD and readiness to give (תָּתַן) in obedience and self denial. Obedience and blessings went together in Deuteronomy (12:28; 14:28, 29). Furthermore, the fellowship aspect of the Deuteronomic tithe had a strong social and ethical dimension. All Israelites were encouraged to think of themselves as 'brothers' (cf. Deut. 14:7; 15:2, 3). The term אֶחָיו, 'brothers', was Deuteronomy's characteristic expression for referring to fellow-Israelites, regardless of social status or tribal divisions (e.g. Dt. 1.16; 3.18, 20; cf McConville 1984:19). In contrast to the rampant individualism in much of contemporary society, Deuteronomy was passionately communal and relational.

Finally, the tithe system was one of the best expressions of Deuteronomy's aim to create a society in which no one would be permanently disadvantaged, or consigned to a second-class status. Deuteronomy was otherwise realistic about the likely persistence of poverty ("since there will never cease to be some in need on the earth..." Deut 15:11), even as Jesus remarked in Mark 14:7 ("For you always have the poor with you..."). The major thrust in Deuteronomic tithing was not "charity", but the conferring of worth, dignity and belonging – the paradigm for a just society.

# CHAPTER 5 EMPIRICAL SURVEY AT THE PRESBYTERIAN CHURCH OF NIGERIA

## 5.1 INTRODUCTION

Chapter 2 surveyed the concept and practice of tithing in the Ancient Near East and the Old Testament. Chapters 3 and 4 presented an exegetical study of the theological perspectives on tithing from selected books of the Old Testament, namely, Numbers and Deuteronomy. The task in this chapter is to submit the report of the empirical survey of the concept and practice of tithing conducted at selected congregations of the Presbyterian Church of Nigeria (PCN) from December 2005 to January 2006. The next and the final chapter of this research will draw conclusions from the entire study presenting the possible implications and relevance of the tithe system to the Churches in Africa.

The aim of the empirical survey was to ascertain: the extent to which members in the Presbyterian Church of Nigeria were already acquainted with the concept and practice of tithing; their understanding of it; and finally whether they would support its continuation with a greater commitment. The General Assembly of the PCN held at Hope Waddell Chapel, Calabar (Nigeria) in 1989 adopted the tithe system as the major means of supporting the budget, financially or materially, from the members of the PCN. Before this time, PCN had relied on the pledges and/or assessments of its members at the beginning of each year to fund annual budgets. The feedback from the pledge/assessment system was replete with difficulties, including: lack of proper coordination, an abundance of unredeemed pledges, and incessant complaints of over-assessment. Subsequent to the decision of 1989, the 5<sup>th</sup> General Assembly held at Trinity Union Theological College Chapel, Umuahia agreed as follows:

It shall be incumbent upon Presbyteries to report to General Assembly Executive Committee on the progress of the Tithe System within their various parishes annually.

(1991 G.A. Minutes 0397; cf. Policies of the General Assembly 1987-2002:122).

Whether or not this decision on monitoring was implemented is not the focus of this report. The empirical survey, conducted with the distribution of questionnaires was to ascertain

extent to which the members of the Church were acquainted with the tithe system. Basically, the survey tested their understanding, practice and attitude towards the tithe system, and determined whether or not there was enough theological motivation. Before the final survey, a pilot study was conducted at the Presbyterian Church, Barracks road Uyo (urban church) and Emmanuel Presbyterian Church, Low Cost Housing Estate Umuahia (suburban). The feedback from the pilot study facilitated the review of the survey questions. A copy of the questionnaire used in the final survey may be found in Appendix 1. This report will include the following: the survey participants, frequency distribution of responses, a bivariate analysis of responses, and a conclusion with the findings of the empirical research. Our analytical tool will be the Statistical Package for Social Sciences – SPSS (cf. Kirkpatrick & Feeney 2005:1-115; Bryman & Duncan 2001: 113-158).

## **5.2 SURVEY PARTICIPANTS**

This section outlines the particulars of the respondents interviewed through the questionnaire method. A stratified systematic sample was taken. The reason for adopting this method was to help us obtain a greater degree of representation which decreases the probable sampling error. The stratification was limited to geographical location, gender, age bracket, family status, education, occupation, and Church involvement.

Respondents were taken from the urban, suburban, and rural areas, which represented the spread of the Presbyterian Church of Nigeria. Presbyterian Churches are found in all the 36 states of Nigeria, with a higher concentration in the South-Eastern location of the federation. So, one congregation was taken from each of the three geographical locations of South-Eastern Nigeria. The congregations selected were St. Peter's Presbyterian Church, 17 Abiriba Street Umuahia (urban church), Emmanuel Presbyterian Church, Low Cost Housing Estate Umuahia (suburban church), and Christ Presbyterian Church, Abia Ohafia (rural church). 50 questionnaires were distributed at St Peter's PCN, which represented the 5% percent of their average weekly attendance of 1000, in compliance with our sampling methodology.<sup>132</sup> 43 questionnaires were recovered from St. Peters PCN. 25 questionnaires were distributed at Emmanuel PCN and 23 were returned. 15 questionnaires were recovered from Christ Presbyterian Church, Abia Ohafia, where we distributed 20. This report will be based on the 81 questionnaires recovered from the

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<sup>132</sup> Please refer to section 1.4.3 for the details of our sampling methodology.

three geographical areas. For the detailed frequency distribution of the particulars of our respondents see Tables 5-1 to 5-9.

### 5.3 FREQUENCY DISTRIBUTION OF RESPONSES

The frequency distribution of the responses to the survey questions will be outlined in this section. A brief explanation of the relevance of each question to our study on tithes will be given, followed by the pertinent data. Some evaluation of the information provided will be done here, but a cross-tabulated bivariate analysis of selected fields will be given in the next section.

#### 5.3.1 DOES YOUR CHURCH TEACH AND PRACTISE TITHING? (Q2)

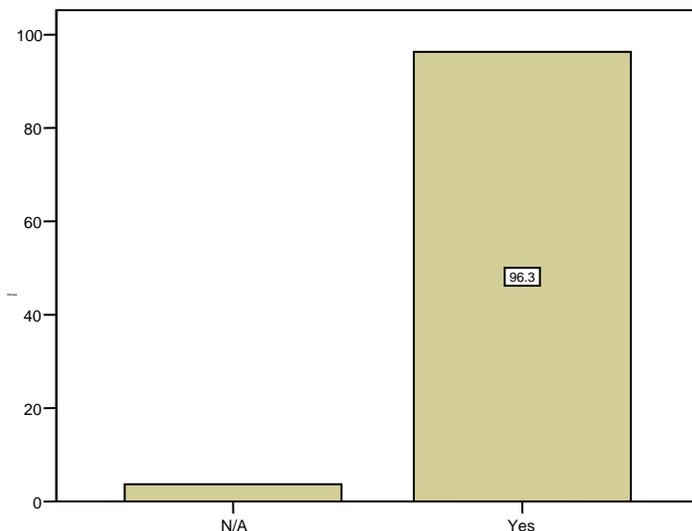
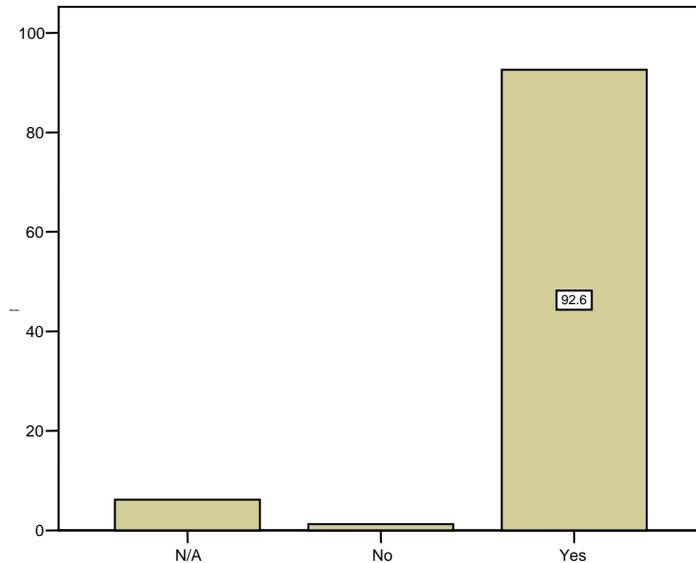


Figure 5-1: Does your Church teach and practise tithing?

The purpose of this question was to find out whether the adoption of the tithe system by the General Assembly of the PCN had been backed with teaching in the congregations that implemented it. Three options were given to the respondents: Not sure; No; and Yes. Figure 5-1 shows that 96.3 returned a valid percent of YES; 3.7% of the respondents did not answer the question (cf. Table 5-10 at the end of the chapter). This return indicates that most congregations of the PCN teach and practise tithing in accordance with the decision of the General Assembly. But the question is, if most PCN churches teach and practice tithing, why is it that most of them cannot fund their projects as required? Does the teaching and practice mean that everyone had

accepted the innovation? The next question gives us an idea of the level of acceptance or the percentage practising the tithe system.

### 5.3.2 DO YOU PRACTISE TITHING? (Q3)



**Figure 5-2: Do you practise tithing?**

Even though the General Assembly had adopted the tithe system, there were some dissenting voices to its adoption. The question aimed at finding out the level of acceptance of tithing in the PCN. 92.6 returned for a valid percent of YES; 1.2% said NO; and 6.2% returned NO ANSWER (illustrated by figure 5-2 above; cf. Table 5-11)). The cumulative percent for NO and N/A is 7.4, a clear indication that the level of perceived acceptance is far above the levels of perceived rejection and indecision. Does the affirmation YES really mean acceptance or is it a product of socio-religious influence? What is their conception of tithe, when it comes to contributing from their resources to support the Church's programmes?

### 5.3.3 WHAT PERCENTAGE? (Q4)

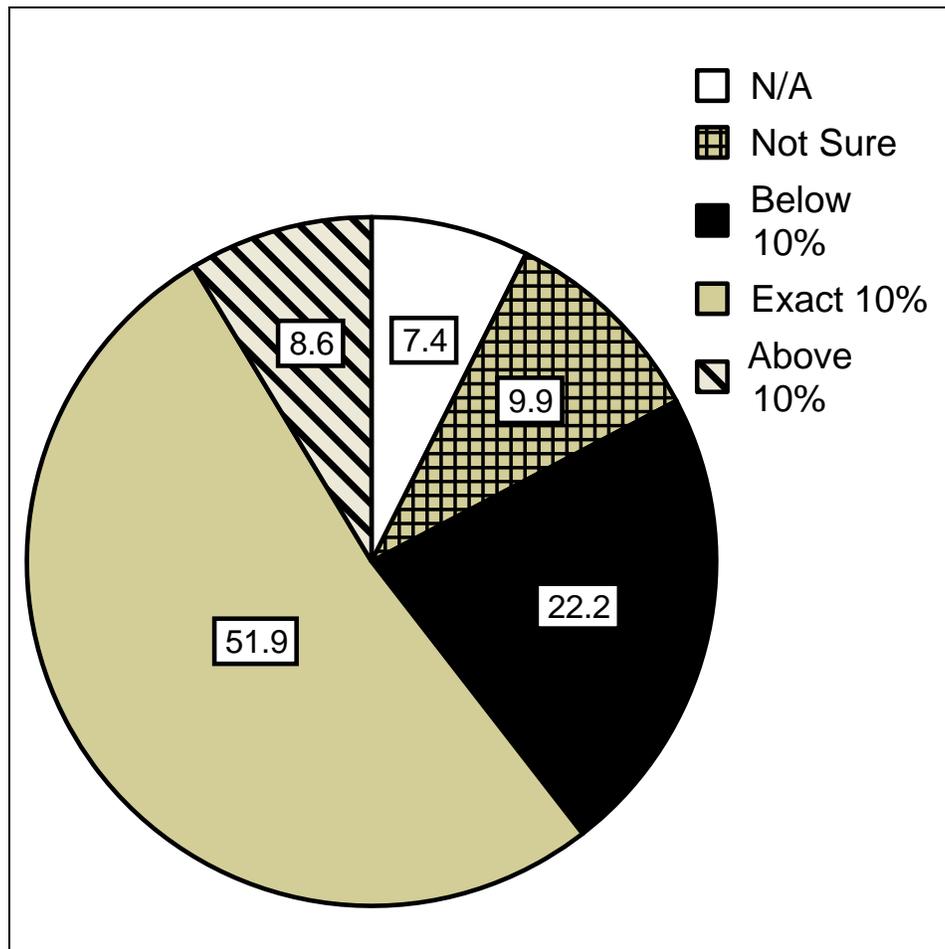
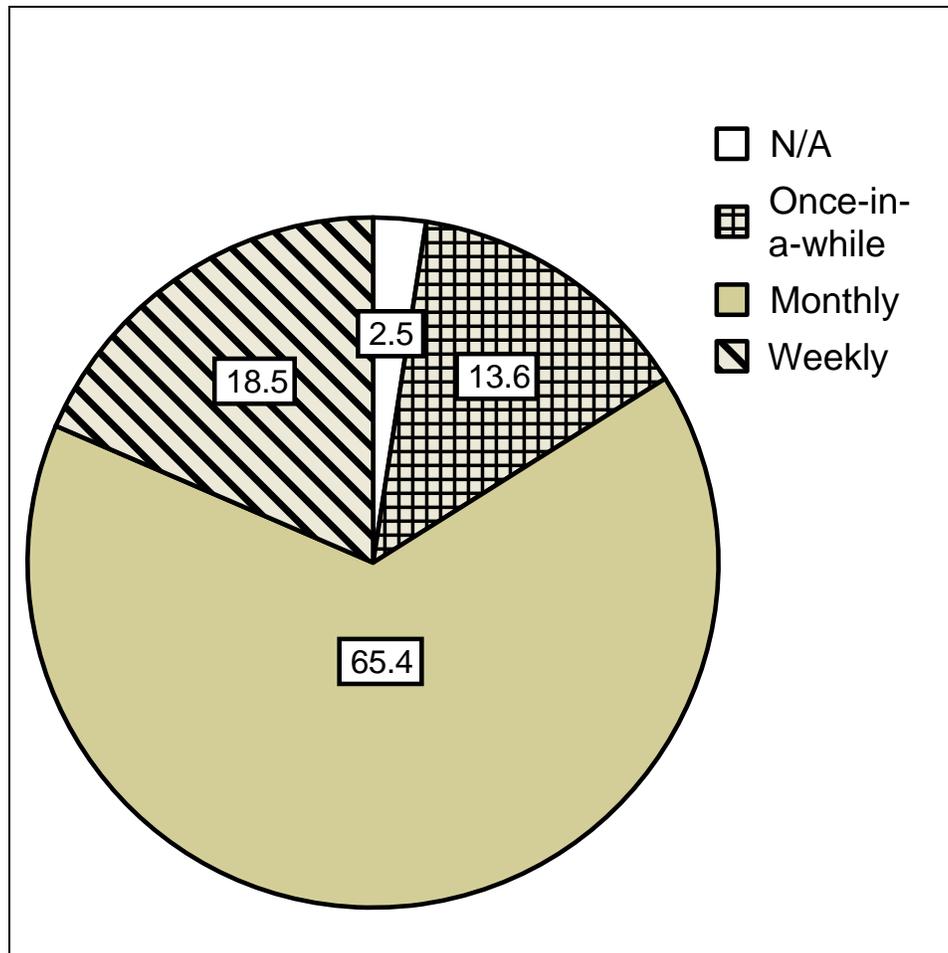


Figure 5-3: What percentage of your income do you tithe?

“What percentage of your income do you tithe?” The question wanted to test whether the respondents knew the meaning of tithing. The distribution of the responses can be seen in the Table 5-12, illustrated by figure 5-3 above. Over 60% returned EXACTLY or ABOVE 10%, while the rest were either BELOW 10% or NOT SURE. If David Barret’s assumption that “if every African gave 2% of their income, the Church in Africa would have enough to fund its projects” was anything to go by, then one wonders why most Churches whose members claim to pay exactly or more than 10%, still struggle with abject poverty. Some doubts are raised as to whether the percentage who claimed to give exactly, or above, 10% were actually doing so, and how often.

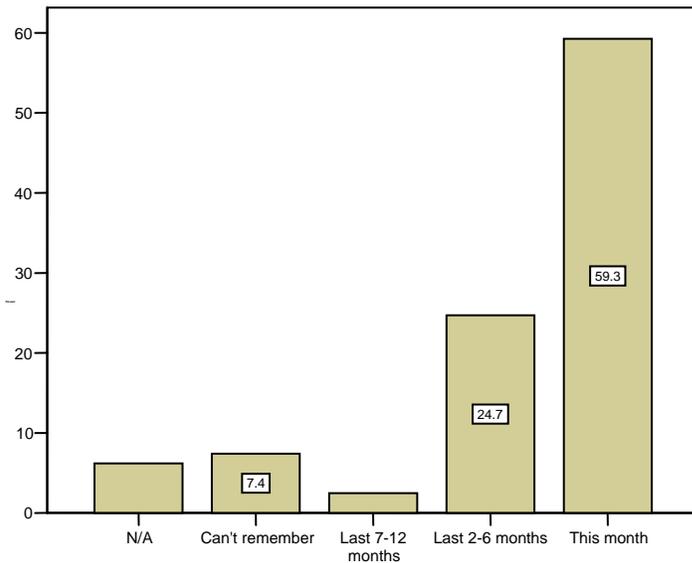
### 5.3.4 HOW OFTEN DO YOU TITHE? (Q5)



**Figure 5-4: How often do you tithe?**

The adoption of the tithe system by the PCN would be meaningless if the members were not giving it regularly. So the question tested their frequency in tithing within a given period of time. Figure 5-4 indicates that 65.4% gave MONTHLY, 18.5% gave WEEKLY, and 13.6% gave ONCE-IN-A-WHILE (cf. Table 5-13). The ranges of returns were determined, to a great extent, by the type of occupation or location of the respondents. The monthly returns were selected by salaried workers mostly, while the weekly returns were selected largely by the farmers, the self-employed and rural dwellers. The bivariate analysis in section 5.4.2 will explain this situation further.

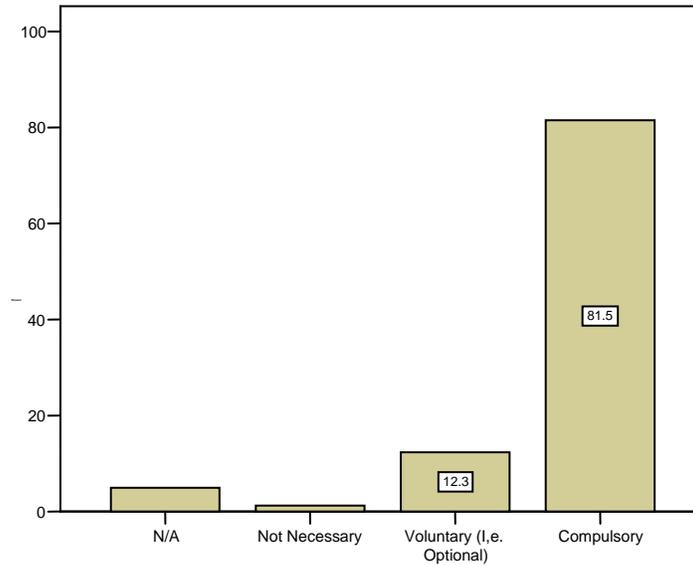
### 5.3.5 THE MOST RECENT TITHE YOU PAID WAS: (Q6)



**Figure 5-5: The most recent tithe you paid was:**

This question was a follow-up to Q5. It tested the payment of tithing within a specific range of time. Wider ranges would suggest irregularity, while a shorter range would suggest regularity. 59.3% returned THIS MONTH, 24.7% submitted LAST 2-6 MONTHS, and 7.4% returned CAN'T REMEMBER (See Figure 5-5; Table 5-14). This submission suggests that over 50% of PCN members pay their tithes regularly to their congregations. Does the value of what is received monthly suggest that over 50% of the membership paid their tithes? Or does the value represent a token of what was contributed in the name of tithe by 50% of the membership in that month?

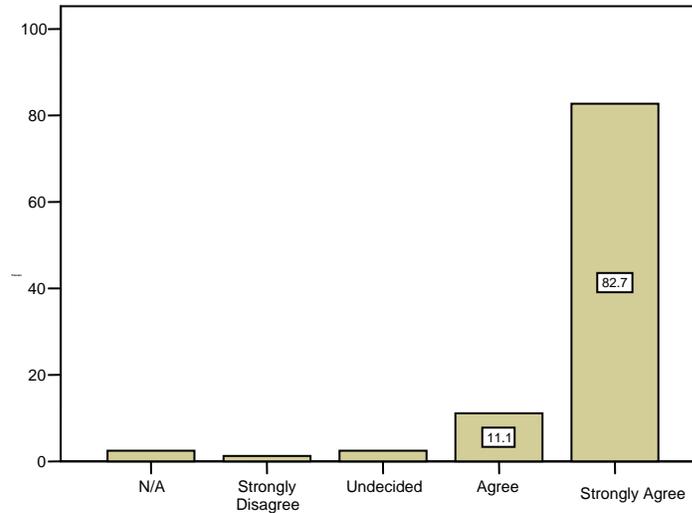
### 5.3.6 HOW DO YOU RATE YOUR TITHING? (Q7)



**Figure 5-6: How do you rate your tithing?**

Opinions differ on the issue of whether tithing is compulsory or voluntary. It was the aim of this question to find out the response of the members of PCN. In figure 5-6 and Table 5-15, you will find that 12.3% submitted that tithing is a VOLUNTARY exercise, and 81.5% submitted that it is COMPULSORY. The percentage that submitted that tithing is NOT NECESSARY was insignificant. What is the effect of the submission that tithing is either compulsory or voluntary on the members? Does the feedback from the Church treasury confirm that most members submitted that tithing was compulsory?

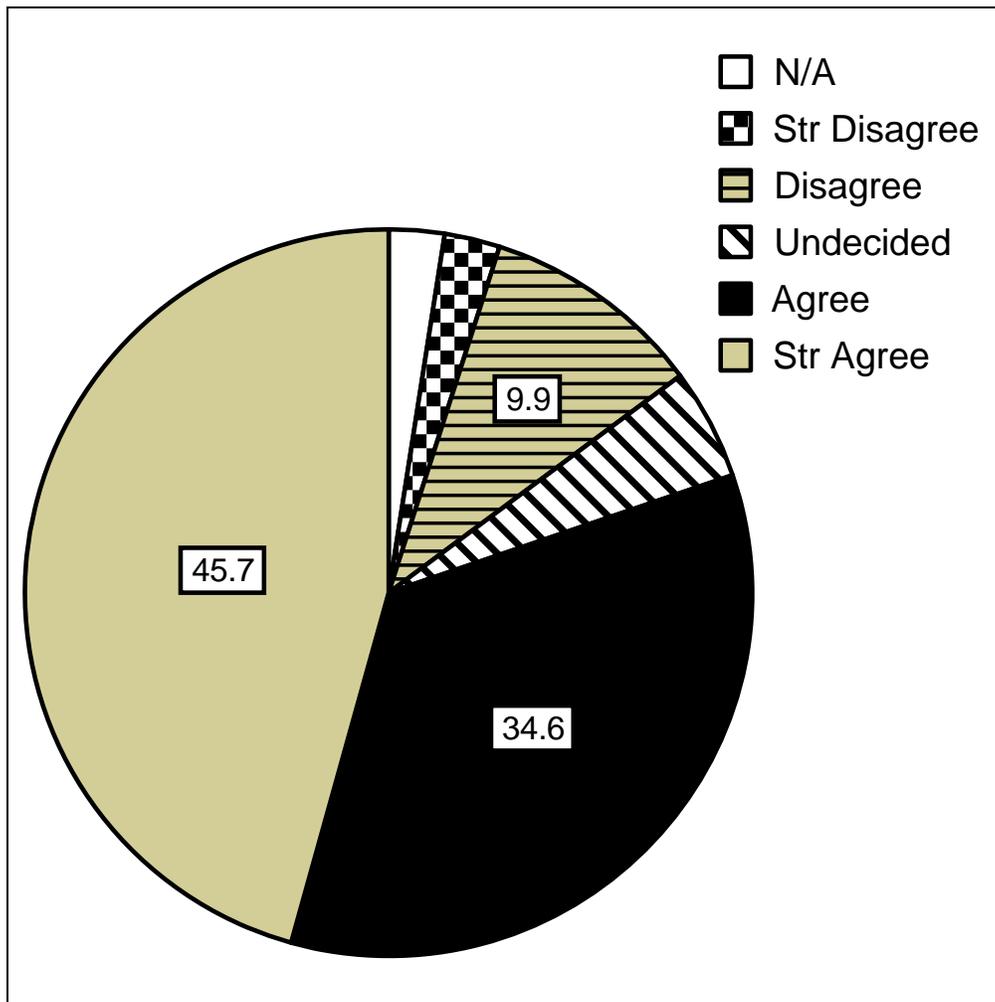
### 5.3.7 THE STRONGEST MOTIVATION FOR TITHING (Q8)



**Figure 5-7: The strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have:**

“The strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have.” This question marks the beginning of the section that presented some issues about tithing in today’s Church. Respondents were asked to indicate whether they Strongly Disagree (SD), Disagree (D), Undecided (U), Agree (A), Strongly Agree (SA). Figure 5-7 and Table 5-16 indicate that 82.7% and 11.1% STRONGLY AGREED and AGREED respectively that the strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have. 6.2% was the cumulative for those who either DISAGREED or were UNDECIDED.

### 5.3.8 THE PEOPLE EXPECTED TO TITHE (Q9)



**Figure 5-8: The following people are expected to tithe like every other person: Church workers, elders, housewives, students, and applicants**

“The following people are expected to tithe like every other person: Church workers, elders, housewives, students, and applicants.” The question was testing the impression that no one was exempt from tithing, including some of the people considered to be the beneficiaries of the tithe. In Table 5-17 (Figure 5-8), 19.8% was the cumulative of those who were either UNDECIDED or DISAGREED, while 34.6% and 45.7% AGREED and STRONGLY AGREED respectively that Church workers, elders, housewives, students and applicants are not exempt from tithing.

### 5.3.9 ITEMS INCLUDED IN TITHING (Q10)

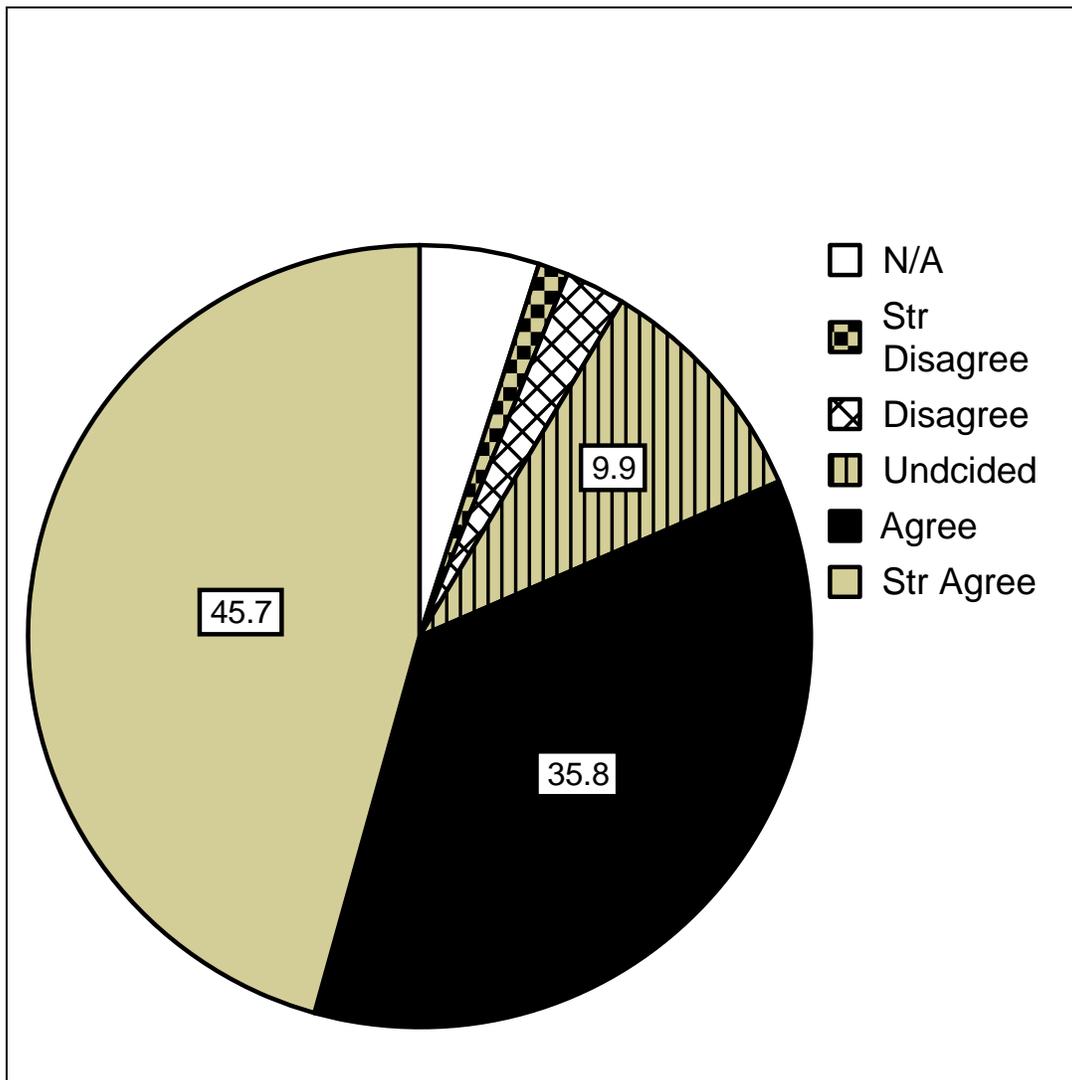
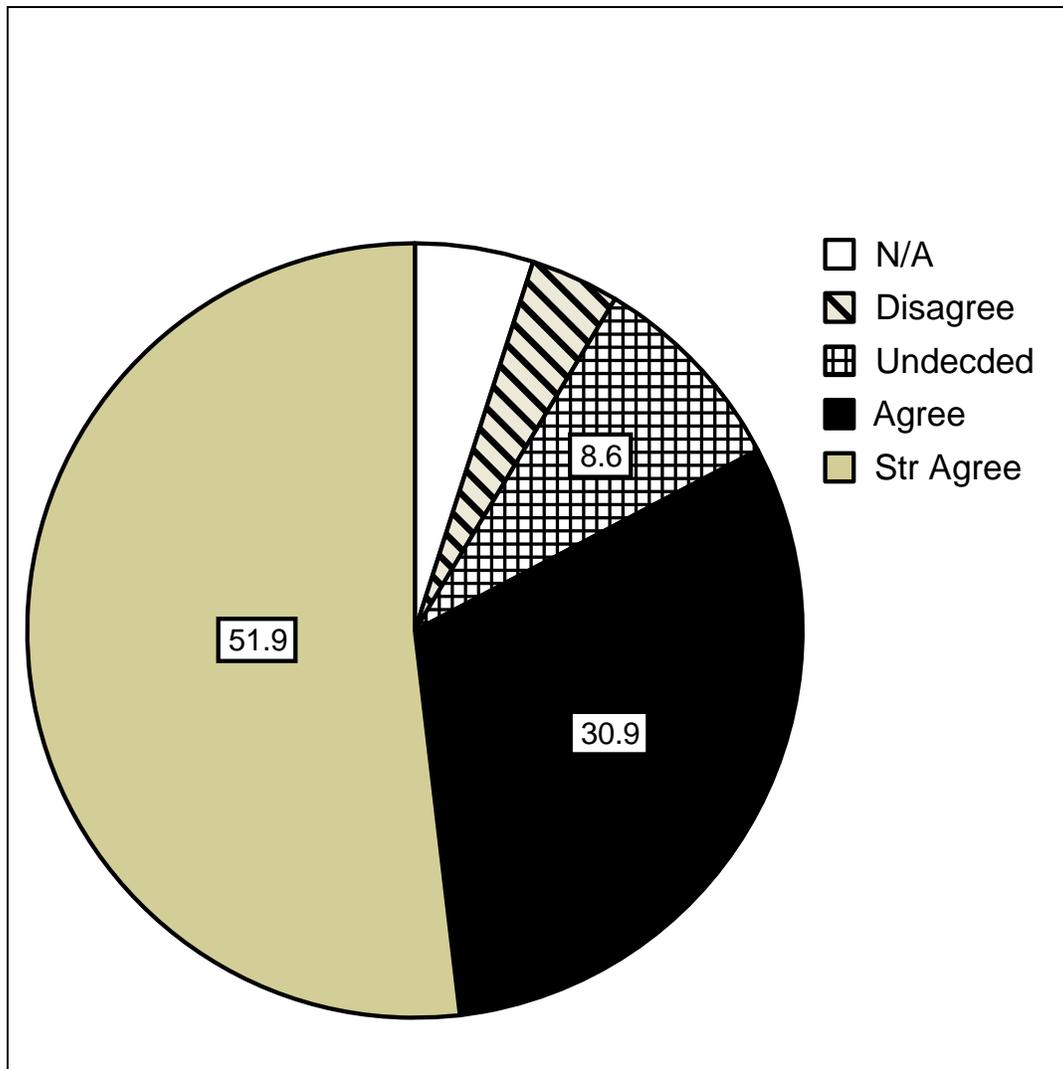


Figure 5-9: Tithes could be paid from the following items: gifts, allowances, and small income

“Tithes could be paid from the following items: gifts, allowances, and small income.” The goods subjected to tithing in Deuteronomy included grain, wine and oil (Deut. 14:22-29), the agricultural produce of ancient Israel. Today, opinions differ on what should be tithed. The aim of this question was to test the attitude of respondents toward certain incomes that may not be considered tithable. Figure 5-9 (Table 5-18) presented that 45.7% and 35.8% STRONGLY AGREED and AGREED respectively that tithes could be paid from gifts, honoraria, allowances and small income.

### 5.3.10 THE PURPOSE OF THE TITHE (Q11)

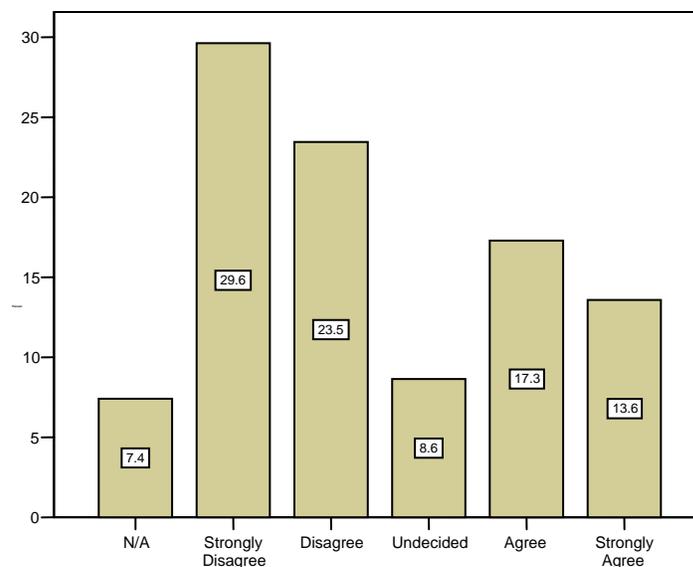


**Figure 5-10: Tithes are used for Church missions and projects, for the upkeep of Church workers, foreigners, orphans and widows**

“Tithes are used for Church missions and projects, for the upkeep of Church workers, foreigners, orphans and widows.” This question wanted to test why the Church should request for a tithe, and whether the members understood the purpose of the tithe system. A number of beneficiaries from the tithe were suggested. 51.9% and 30.9% of the respondents STRONGLY AGREED and AGREED respectively that tithes were to be used to support Church missions and projects, and for the upkeep of the Church workers, foreigners, orphans and widows (see Figure

5-10 and Table 5-19). Does this submission suggest an ideal situation that will be implemented in the future or, is it a prevalent practice in the Churches that have adopted the tithe system? Apparently, the care for foreigners, orphans and widows is the forgotten or neglected ministry of most Churches. So, these less privileged persons may not benefit from the tithes after all.

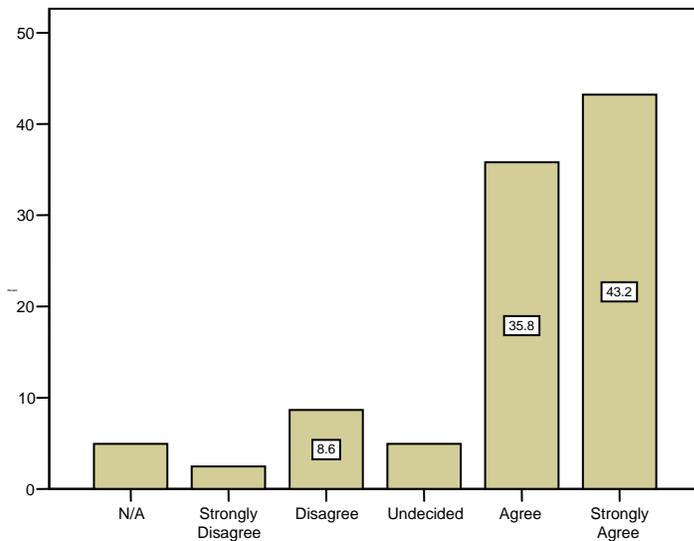
### 5.3.11 THE EFFECT OF LEVIES ON TITHE (Q12)



**Figure 5-11: Levies in the Church discourage members from tithing:**

“Levies in the Church discourage members from tithing.” The responses to this questioned were contested. 29.6% and 23.5% STRONGLY DISAGREED and DISAGREED respectively, 13.6% and 17.3% STRONGLY AGREED and AGREED respectively (See Figure 5-11 and Table 5-20). This question was testing the argument that a series of levies in the Church contributed to the low turnover of tithes in some congregations. It is interesting to note that the majority of the respondents think that levies do not discourage tithing. But why would the Churches levy their members, if they were tithing faithfully? Don’t the levies suggest that they are not receiving enough from the tithes, or rather, that the members who claim to be tithing are not actually doing so, but contributing some tokens to the Church in the name of tithes?

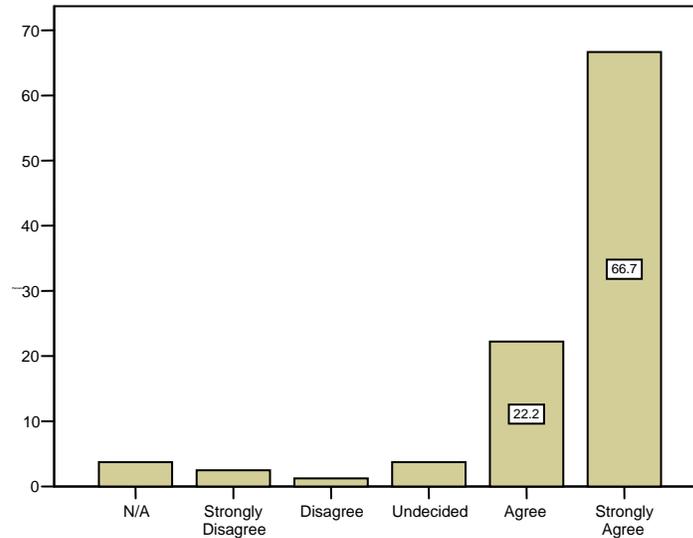
### 5.3.12 THE EFFECTS OF DOMESTIC NEEDS ON TITHE (Q13)



**Figure 5-12: Tithes should be paid even when one is in debt or encompassed with domestic needs:**

“Tithe should be paid even when one is in debt or encompassed with domestic needs (e.g. house rent, school fees, illness, etc).” The question sought to measure the effect of domestic problems on the tithe of an individual. From Table 5-21 and Figure 5-12, the cumulative response for STRONGLY AGREE and AGREE is 79%. So, most respondents think that tithes should be paid even in the face of the mentioned problems.

### 5.3.13 CHURCH INVESTMENTS AS AN ALTERNATIVE ...? (Q14)



**Figure 5-13: Even if the Church had lucrative investments, tithing of members would still be necessary**

“Even if the Church had lucrative investments, tithing of members would still be necessary.” The aim of this question was to find out whether members were paying tithes just because the Church did not have any other source of income. Also, it was an indirect way to test the greatest motivation for tithing among the members. Figure 5-13 and Table 5-22 show that 66.7% and 22.2% returned for STRONGLY AGREE and AGREE respectively; while 11.1% was the cumulative for either INDECISION or DISAGREEMENT.

### 5.3.14 TITHE AS A MINIMUM CONTRIBUTION (Q15)

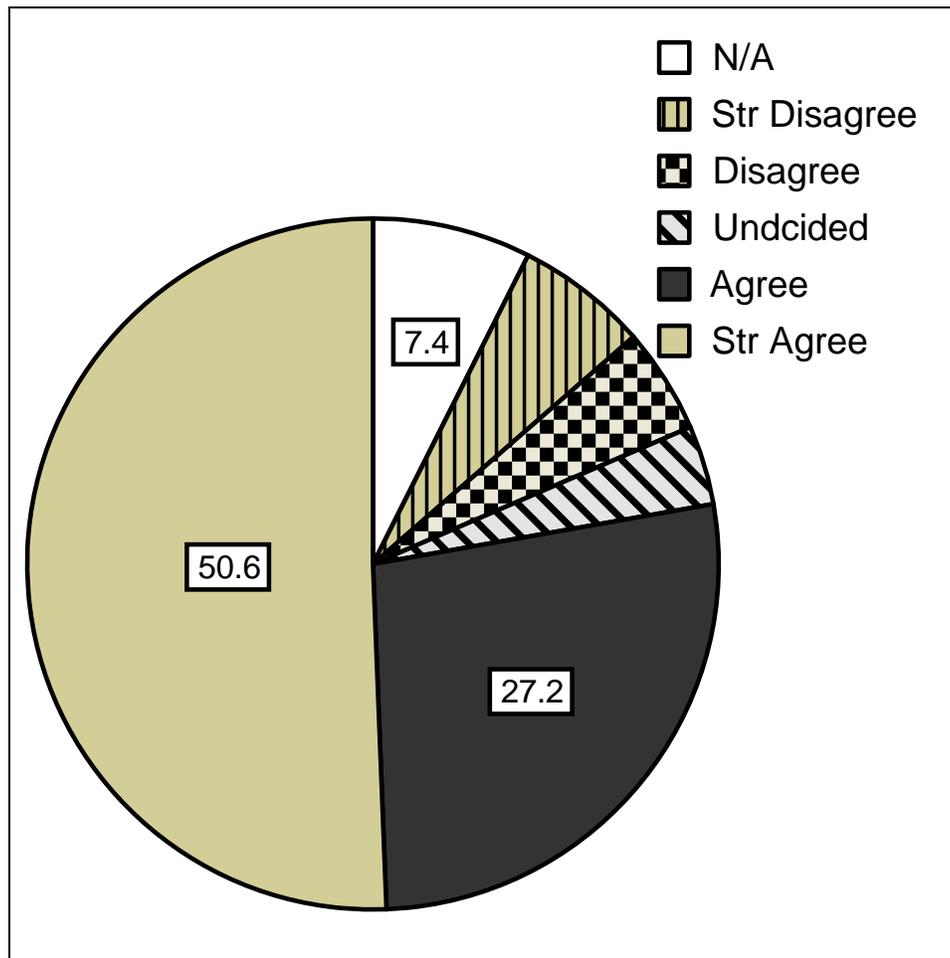


Figure 5-14: Tithe is the minimum contribution from your income to God

“Tithe is the minimum contribution from your income to God.” The question tested the attitude of the members regarding the resources they think they are free to spend after they have given tithes. 27.2% and 50.6% affirmed that the tithe was the minimum contribution from their income to God. A cumulative of 22.2 % DISAGREED or was UNDECIDED (see Figure 5-14 and Table 5-23).

### 5.3.15 THE IMPORTANCE OF TITHE RECORDS (Q16)

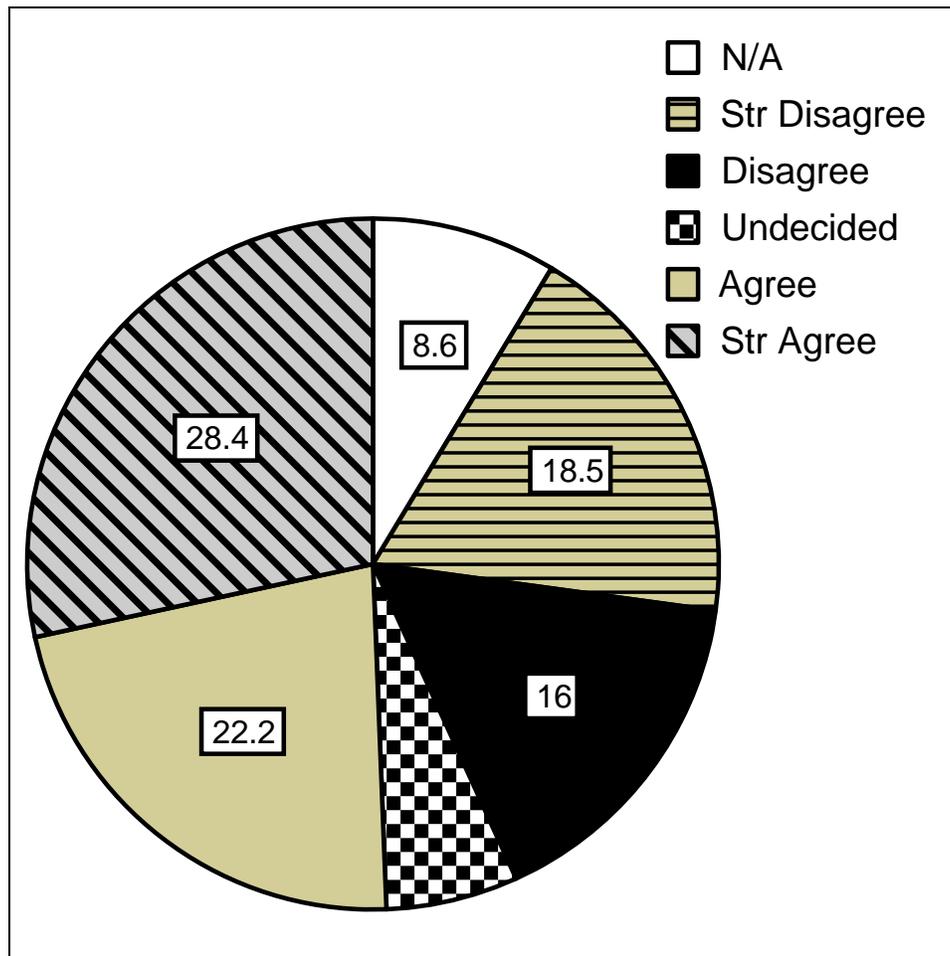
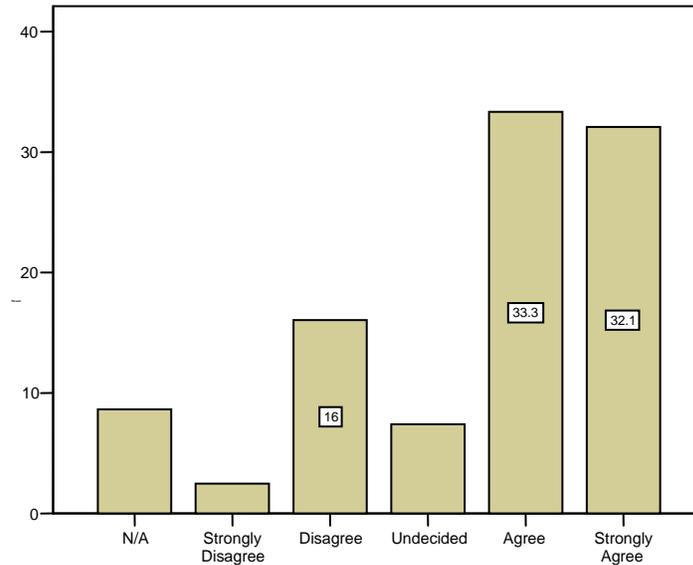


Figure 5-15: Tithe-records measure one's commitment to the Church

There are different opinions about recording the tithes of an individual. In the next four statements, respondents were requested to indicate whether they STRONGLY DISAGREE, DISAGREE, UNDECIDED, AGREE or STRONGLY AGREE. The first statement was: "Tithe-records measure one's commitment to the Church." Table 5-24 (cf. Figure 5-15) indicate that cumulative of 49.4% either DISAGREED or were UNDECIDED; while cumulative 50.6% AGREED to the statement. The bivariate analysis in 5.4.2 will explain the factors that influenced the different responses given by members.

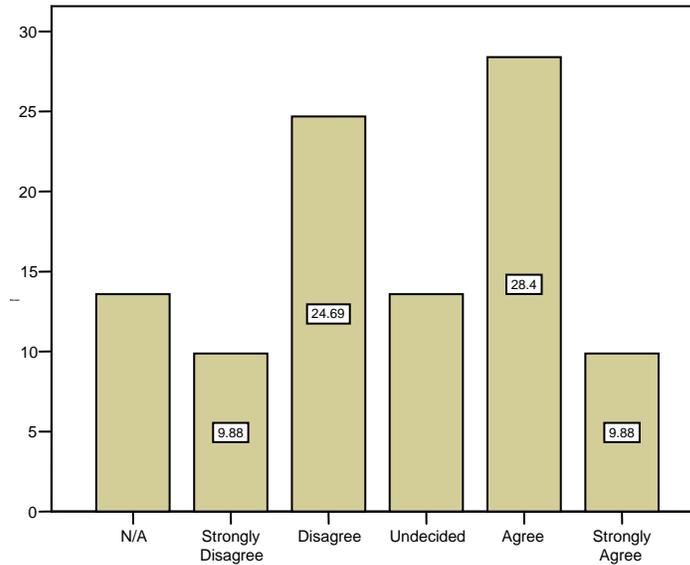
### 5.3.16 CONFIDENTIALITY OF THE RECORD (Q17)



**Figure 5-16: Tithe-records are kept strictly confidential:**

“Tithe-records are kept strictly confidential.” All the PCN Churches who practise tithing maintain a tithe register. Some have questioned the confidentiality of the tithe records, suggesting that they expose private incomes to public scrutiny. Table 5-25 (cf. Figure 5-16) shows that cumulative 34.9% DISAGREED or were UNDECIDED that tithe records are kept strictly confidential, while cumulative 65.4% AGREED that they are confidential. Most Churches that keep Tithe-records do so for both accounting purposes and monitoring the commitment of individual members. If this option of keeping Tithe-records is highly favoured, how far has it improved the tithe system of the Churches in question? Are the compliant members receiving enough protection from public scrutiny at the hands of those who keep these Tithe-records?

### 5.3.17 THE EFFECT OF TITHE RECORDS (Q18)



**Figure 5-17: Tithe-records compel more members to tithe**

“Tithe records compel more members to tithe.” This statement wanted to test the effect of tithe records on the members of the PCN. Figure 5-17 (cf. Table 5-26) shows that cumulative 61.7% DISAGREED or were UNDECIDED, while 38.4% AGREED that tithe records compel more members to tithe. The bivariate analysis below will lend some explanations why the members answered the way they did.

5.3.18

DISCARDING TITHE RECORDS...? (Q19)

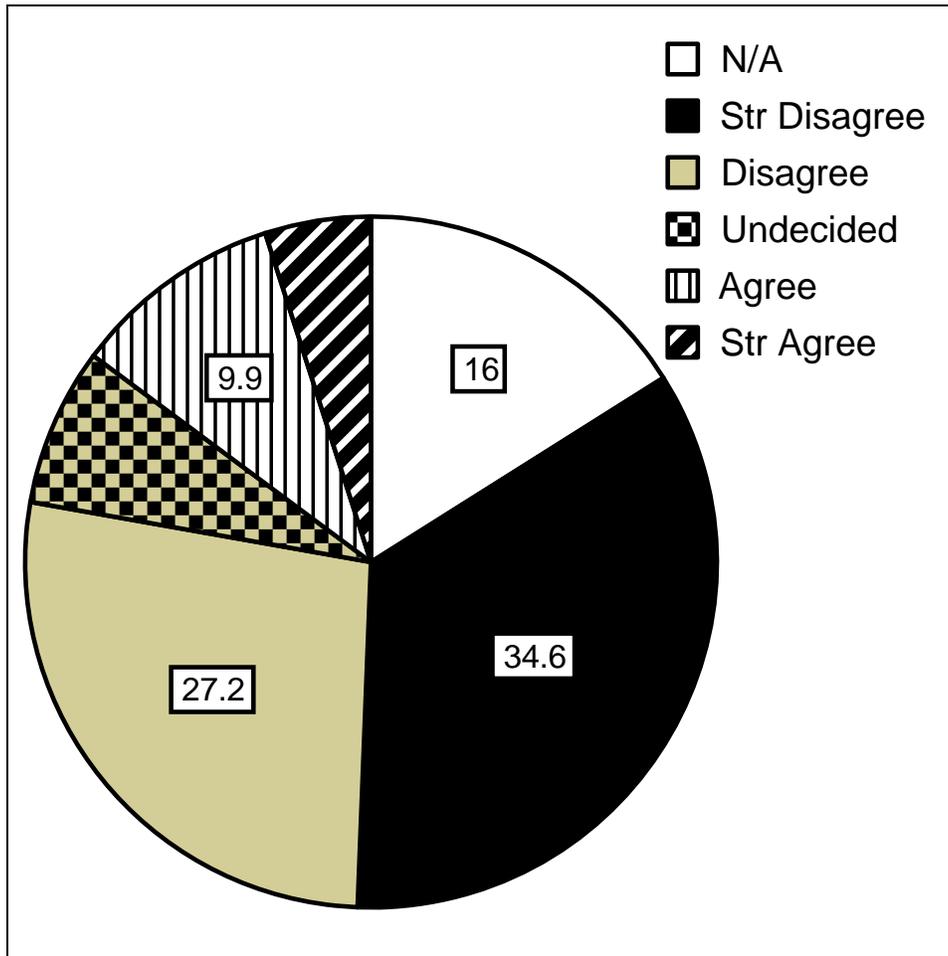
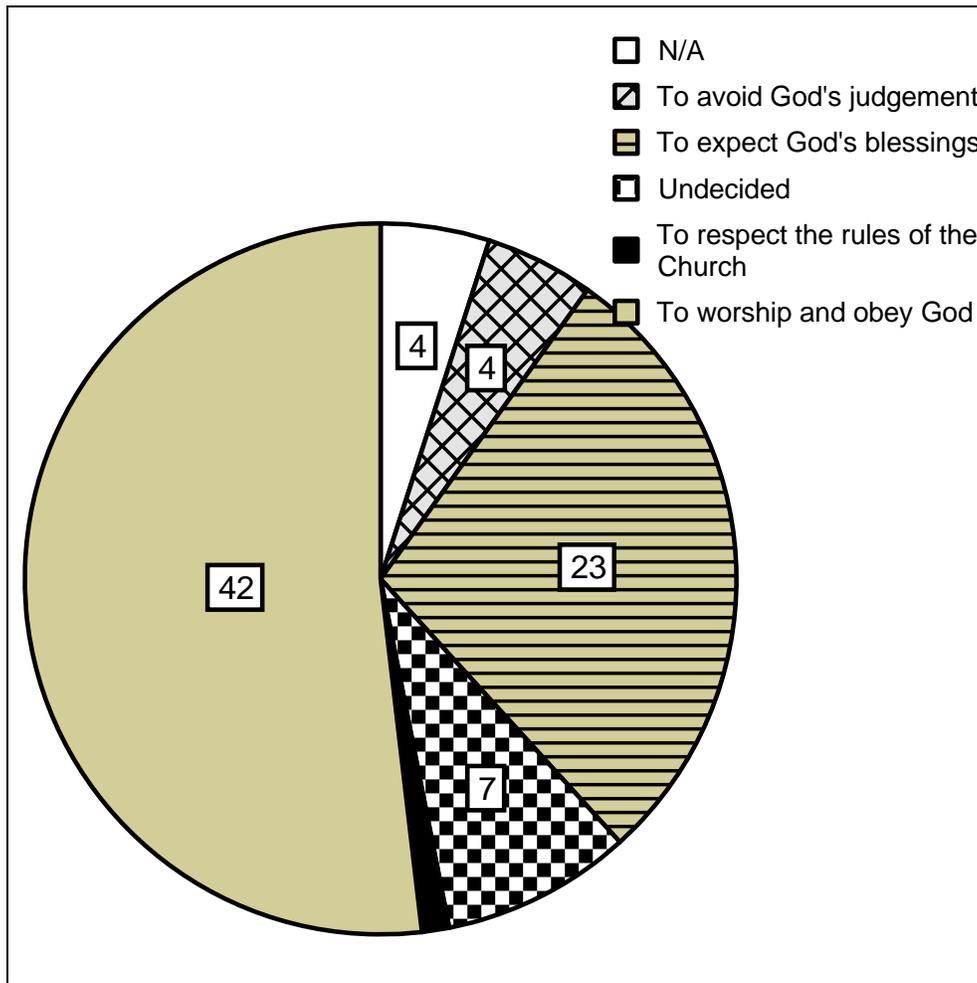


Figure 5-18: Tithe-records should be discarded; the above reasons are not reliable

“Tithe-records should be discarded; the above reasons are not reliable.” The statement was testing the attitude of members toward the keeping of individual tithe records by the Church. 34.6% and 27.2% STRONGLY DISAGREED and DISAGREED respectively with the statement; while 9.9% STRONGLY AGREED to the scrapping of tithe-records (See Figure 5-18 and Table 5-27). Why should tithe-records be maintained if they do not compel more members to tithe, and do not measure one’s commitment to the Church? Obviously, the higher frequency for the retention of tithe-records borders on the issue of accountability. Most members think the tithe-records would account for their contributions to the Church.

5.3.19

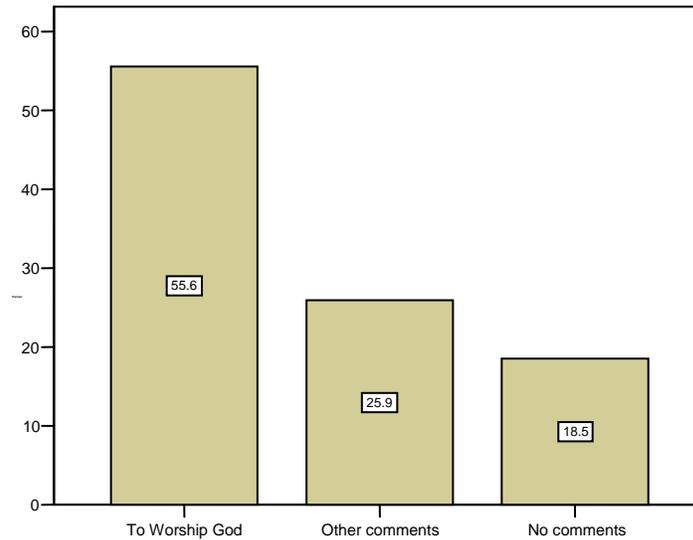
**MEMBERS' GREATEST MOTIVATION FOR TITHING (Q20)**



**Figure 5-19: What is your greatest motivation for tithing?**

“What is your greatest motivation for tithing?” The aim of this question was to test the motivations of the individual members of the Church in tithing. Figure 5-19 (cf. Table 5-28) indicates that 28.4% give tithes because they EXPECT GOD’S BLESSINGS; while 51.9% give tithes because they want TO WORSHIP AND OBEY GOD. The bivariate analysis in section 5.4.4 will reveal the reasons for the different mindsets of the respondents.

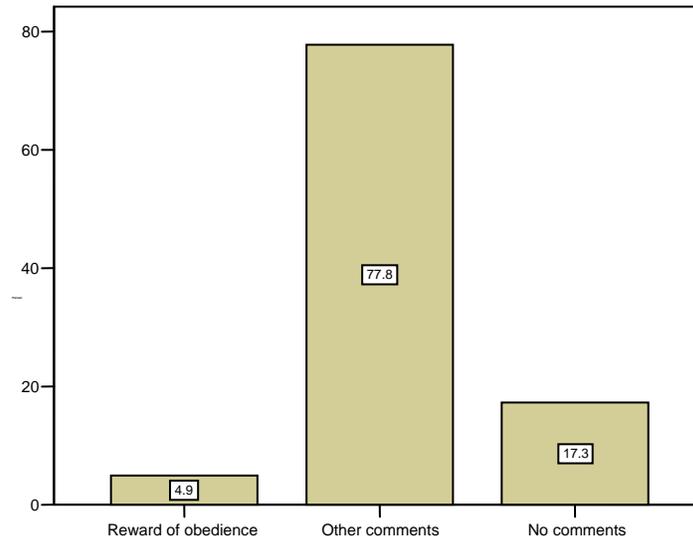
### 5.3.20 EVALUATING MEMBERS' INTERPRETATION OF DEUTERONOMY 14:23 (Q21)



**Figure 5-20: What do you think should be the motivation for tithing from Deuteronomy 14:23?**

“What do you think should be the motivation for tithing from Deuteronomy 14:23?” This question sought to find out whether members understood the theological basis for tithing as a follow up to Q20. The expected answer was “To Worship God”. Every other comment was grouped as “Other comments”. Figure 5-20 (cf. Table 5-29) shows that 55.6% returned TO WORSHIP GOD; 25.9% returned OTHER COMMENTS; while 18.5% returned NO COMMENTS. Most respondents interpreted correctly what would be the motivation for tithing from Deuteronomy 14:23, but failed to interpret the relationship between “Worship” and the “Blessings of God”, as we can see in the next question.

### 5.3.21 EVALUATING MEMBERS' INTERPRETATION OF DEUTERONOMY 14:29 (Q22)

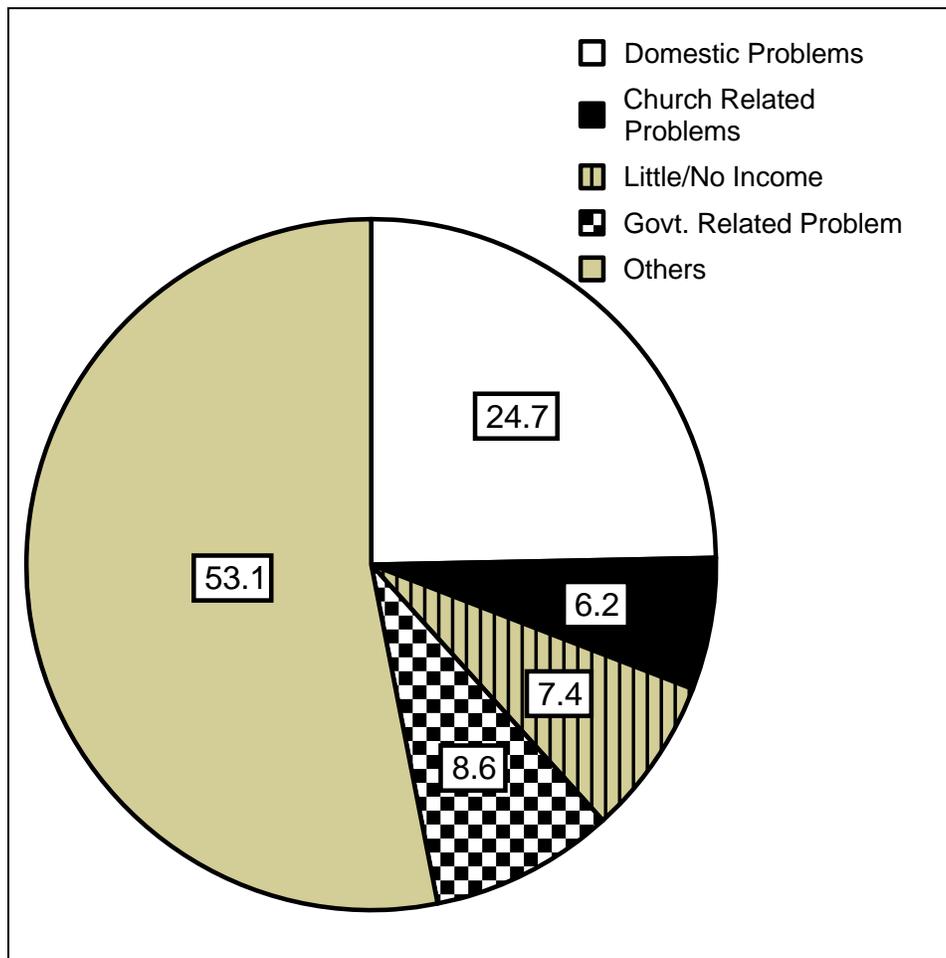


**Figure 5-21: What is the place of God's blessings in tithing from Deuteronomy 14:29?**

“What is the place of God’s blessings in tithing from Deuteronomy 14:29?” This question was a follow-up to Q21, which tried to establish the reward or effect of obedience. The aim was to determine how the members would interpret the interplay of “Blessings of God” and the “Worship of God”. The expected answer was “Reward of Obedience”. Every other response was grouped as “Other comments”. Figure 5-21 (cf. Table 5-30) indicates that 4.9% returned REWARD OF OBEDIENCE; 77.8% returned OTHER COMMENTS; and 17.3% had NO COMMENTS. Which one precedes the other: the “Blessings of God” or the “Worship of God”?

5.3.22

**GREATEST PROBLEM OR CHALLENGE IN TITHING (Q23)**



**Figure 5-22: What is the greatest problem or challenge you have experienced in tithing**

“What is the greatest problem or challenge you have experienced in tithing?” In this section we have summarized and grouped the comments of the respondents. The aim of this question was to discover some of the things that hinder or affect the practice of tithing in the place it has been adopted as a method of supporting the Church. The following problems or challenges were submitted (See Figure 5-22 above and Table 5-30b): 24.7% of respondents selected DOMESTIC PROBLEMS as the greatest problem affecting their payment; 6.2% selected CHURCH RELATED PROBLEMS like levies in the Church, wrong recording of what was tithed by the financial officers, poor examples by other Church members, etc; 7.4% returned that LITTLE OR NO INCOME was their greatest challenge; 8.6% pointed to GOVERNMENT (OR PLACE OF WORK) RELATED PROBLEMS such as late or irregular payment of salaries,

depression in the economy, etc; while 53.1% of respondents selected OTHERS, i.e. a wide range of problems and challenges which were not classified, including the under-listed:

- (i) Not tithing correctly.
- (ii) Indecision as to whether or not to pay, or whom to pay to.
- (iii) Doubt.
- (iv) Delayed payment of tithes.
- (v) Not receiving the blessings expected.
- (vi) When your mates or colleagues are giving, and you are not giving.
- (vii) Unemployed, yet paying tithe.
- (viii) Desire to make more money for more tithes.

### 5.3.23 ATTITUDE EVALUATION (Q24)

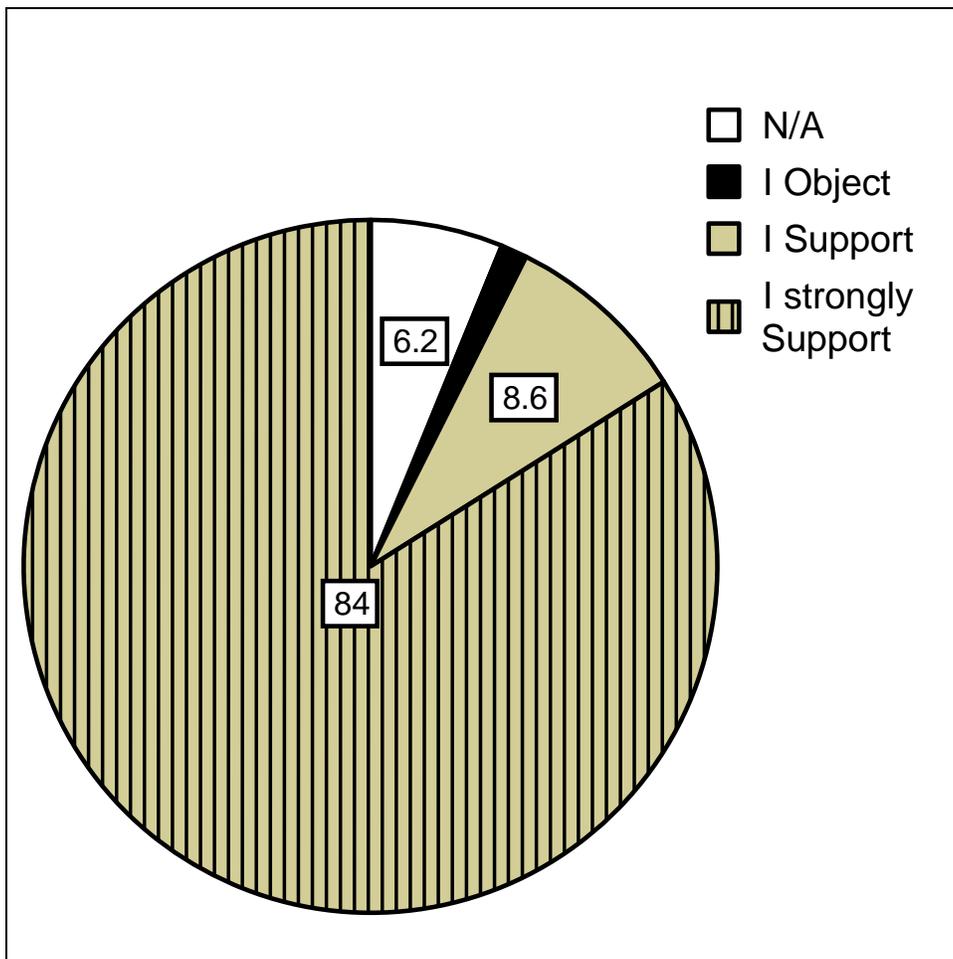


Figure 5-23: Would you support the continuation of tithing in PCN with a greater commitment?

“Would you support the continuation of tithing in PCN with a greater commitment?” The aim of this question was to test the overall attitude of members toward the adoption of the tithe system. There was an overwhelming support for the retention of tithing in PCN. Figure 5-23 (cf. Table 5-31) shows that 84% STRONGLY SUPPORTED its continuation.

### **5.3.24 SUMMARY OF THE RESPONSES**

So far, the frequency distribution of responses has shown that most PCN Churches and members have adopted the tithing concept. The level of perceived acceptance was higher than the levels of perceived rejection or indecision. Over 50% of PCN members pay their tithes regularly in their congregations; and over 80% of them think tithing is compulsory. On the purpose of the tithe, over 80% of respondents agree that tithes were to be used to support Church missions and projects, and for the upkeep of the Church workers, foreigners, orphans and widows. The importance of tithe-records was highlighted. 65.4% agreed that tithe-records are kept strictly confidential. As to whether the tithe-records should be discarded, over 60% of the respondents disagreed. Most churches that keep tithe-records do so for both accounting purposes and monitoring the commitments of individual members. The application of the tithe system in different places and by different persons was affected by a wide range of problems or challenges, which included domestic problems, government related problems, little or no income, church related problems and others. The overall output of the concept can be determined or affected by the prevalence of the problems submitted. The quest for the understanding of the theological motivation for tithing revealed that over 80% agreed that the strongest incentive for tithing is the acknowledgement that God is the owner of everything one has or will ever have. Even though the greater majority of respondents acknowledged this, further probing (e.g. Q21 and Q22) revealed that most of them still confused the relationship between “worship”, and “blessings”. The respondents’ understanding of the theological perspectives of the tithe concept was not clear. The bivariate analysis below will explain some of the factors that influenced the different responses received.

## **5.4 CROSS-TABULATED BIVARIATE ANALYSIS**

In this section we are going to analyse some of the responses from section 5.3 against the background of independent variables, to reveal the effect of the independent variables on the dependent variables. The dependent variables in this report refer to those questions we posed to our respondents, namely Q2-Q24. Through a cross-tabular analysis, we were able to discover those variables whose responses or values were determined by independent variable factors. The effective independent variable factors in this report were geographical location, gender, education and occupation. We observed that the other independent variables in the survey like family status and Church involvements, etc, did not have much effect on the responses received. Furthermore, not all the dependent variables in the survey reflected much influence from the independent variables. Those variable factors whose values were constant are not reported in this bivariate analysis. So, the variables whose values were visibly disparaging are hereby presented in this analysis. They are: Q5, Q16, Q18, and Q20.

### **5.4.1 HOW OFTEN DO YOU TITHE? (Q5)**

**(a) Location versus Q5:** In testing question Q5 against geographical location, Table 5-32 shows that –

- (i) In urban locations, 74.4% paid MONTHLY, while the remaining percent paid either WEEKLY or ONCE-IN-A-WHILE.
- (ii) Suburban locations returned 65.2% of respondents who paid MONTHLY and 30.4% who paid ONCE-IN-A-WHILE.
- (iii) 53.3% paid WEEKLY and 40.0% paid MONTHLY in the rural location.

This analysis shows that the geographical location had an influence on how often the members tithed. The urban and suburban respondents had greater monthly returns as against the more weekly returns of the rural respondents. This point will become clearer when the question is tested against the background of location and occupation.

**(b) Location and Occupation versus Q5:** To further prove that location influenced the frequency of tithing, we tested Q5 against the background of location and occupation. Table 5-33 indicates that:

- (i) 80.0% of farmers in the rural churches paid WEEKLY, and 20.0% paid MONTHLY. There were no returns for urban and suburban locations.

- (ii) In the urban locations, 50.0% of business respondents returned MONTHLY and 50.0% returned weekly. In the rural areas, 100.0% returned WEEKLY.
- (iii) For salaried work 86.7% and 13.3% respondents paid MONTHLY and WEEKLY respectively in the urban churches; in the suburban setting, 81.3% paid MONTHLY and none paid WEEKLY; in the rural locations, 100.0% paid MONTHLY and none WEEKLY.
- (iv) 50.0% of self-employed respondents paid MONTHLY and 25.0% paid WEEKLY in the urban locations; in the rural settings, 50.0% paid MONTHLY and WEEKLY.
- (v) 60.0% of respondents in other occupations not listed returned MONTHLY in the urban locations; in the suburban, 50.0% paid MONTHLY; while 25.0% and 50% paid MONTHLY and WEEKLY respectively in the rural settings.

From the analysis, we can see that monthly returns were stronger in the urban and suburban churches, while weekly returns were stronger in the rural churches. The type of occupation the members selected was an influencing factor. Salaried workers made more returns monthly, regardless of their location, because they were paid monthly. Conversely, farmers, business people, self-employed, and others resident in the rural locations made more weekly returns than their counterparts in the urban, who returned monthly. Apparently, returns were shaped by either the type of occupation selected or the prevalent format in the resident location. So, geographical location and occupation had an influence on how often the members tithed.

**(c) Location and Education versus Q5:** Furthermore, testing Q5 against the background of “Location” and “Education” revealed the following (cf. Table 5-34):

- (i) 75.0% of respondents with primary education only in rural churches paid WEEKLY, AND 25.0% paid MONTHLY. But there were no returns in urban and suburban locations.
- (ii) Secondary level had 100.0% paying WEEKLY in the rural churches; 57.1% were giving MONTHLY in the suburban locations. 72.7% and 27.3% paid MONTHLY and WEEKLY respectively in the urban settings.
- (iii) Tertiary/University settings returned 62.5% MONTHLY and 25.0% WEEKLY in the rural locations; 84.6% paid MONTHLY in the suburban churches; while

81.5% and 11.1% paid MONTHLY and WEEKLY respectively in the urban churches.

The analysis shows that the weekly returns were stronger in the rural areas than other locations, while monthly returns were stronger in the urban and suburban areas. Primary and secondary respondents made more weekly returns in the rural settings than their counterparts in the urban and suburban locations, who made more monthly returns. Tertiary/University levels made more monthly returns regardless of their location. The reason for this will become clearer when we test the question against the background of occupation and education. Meanwhile, education and location were the influencing factors on the frequency of members' tithe.

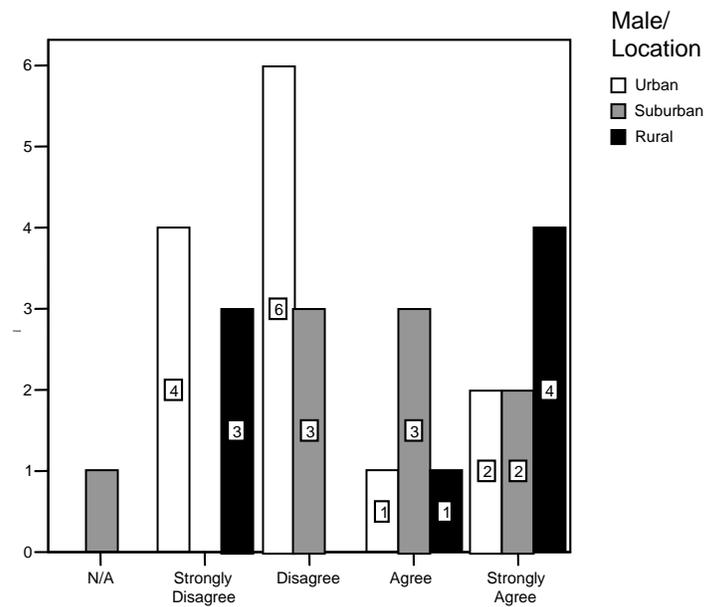
**(d) Occupation and Education versus Q5:** The level of education and the occupation of the respondents had a direct effect on their responses. Table 5-35 reveals that

- (i) 100.0% of farmers with primary level of education paid WEEKLY; 100.0% at secondary level submitted WEEKLY; while 100% at tertiary/university level paid MONTHLY.
- (ii) 100.0% of business respondents with primary level of education paid WEEKLY; 50.0% at secondary level submitted WEEKLY; and 100.0% at tertiary/university level gave MONTHLY.
- (iii) 90.9% of salaried workers with secondary level of education submitted MONTHLY; 86.6% at tertiary/university level paid MONTHLY; while no salaried worker was selected at primary level.
- (iv) 50.0% of self-employed respondents with primary level of education paid MONTHLY; 66.7% at secondary level paid WEEKLY; and 100.0% at tertiary/university returned MONTHLY.
- (v) 66.7% of respondents with other employments at secondary level of education paid MONTHLY; at tertiary/university level 33.3% and 22.2% paid MONTHLY and WEEKLY respectively. Primary level was not selected.

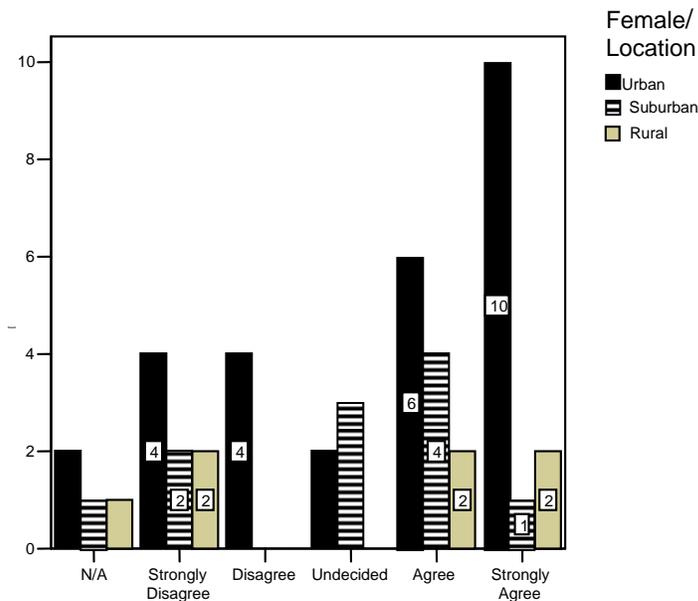
The above analysis shows that tertiary/university respondents submitted more monthly returns regardless of their occupations; while secondary and primary respondents made returns based on the nature of their occupations either monthly or weekly. Primary and secondary made more weekly returns in farming, and business; whereas under the same categories more monthly returns were made at salaried work. This is because salaried workers are paid monthly regardless

of their educational levels. Therefore, occupation and education affected how often the members of PCN tithed.

### 5.4.2 TITHE-RECORDS MEASURE ONE’S COMMITMENT TO THE CHURCH (Q16)



**Figure 5-24a: Tithe-records measure ones commitment to the Church:**



**Figure 5-24b: Tithe-records measure ones commitment to the Church:**

(a) **Gender and Location versus Q16:** From figure 5-24a above, males in the rural locations submitted cumulative 5 (4+1) for strongly agree and agree as against 3 for strongly disagree; suburban areas submitted cumulative 5 (2+3) for strongly agree and agree as against 3 for disagree; while urban locations submitted cumulative 10 (6+4) for strongly disagree and disagree as against cumulative 3 (1+2) for agree and strongly agree. On the other hand, from figure 5-24b, females in the urban locations submitted cumulative 16 (10+6) for strongly agree and agree as against cumulative 8 (4+4) for disagree and strongly disagree; suburban submitted cumulative 5 (1+4) for strongly agree and agree as against 2 for strongly disagree; while rural locations submitted 4 (2+2) for strongly agree and agree as against 2 for strongly disagree (Table 5-36).

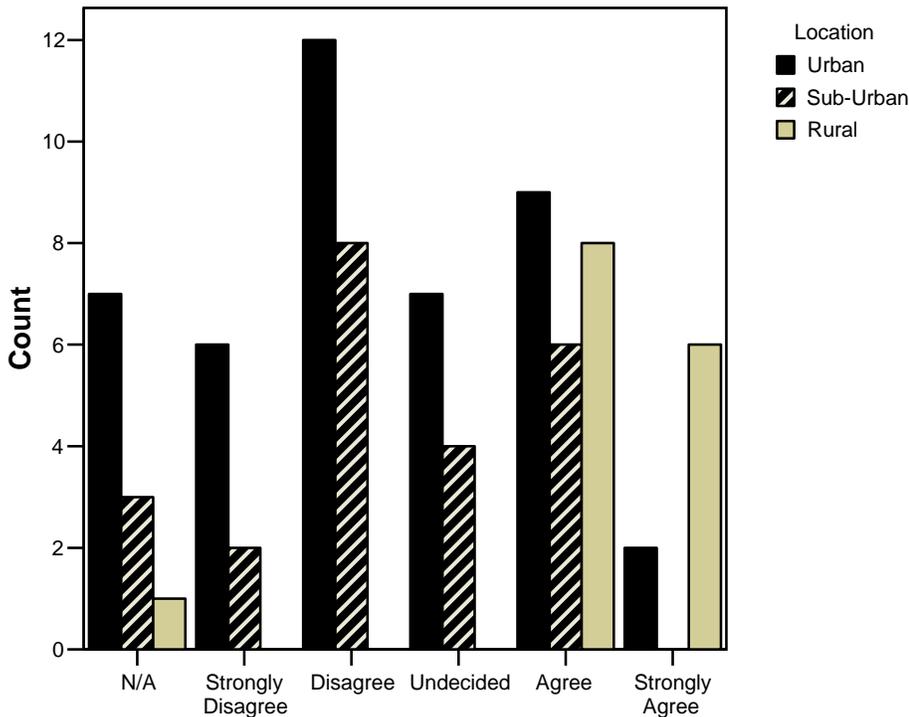
The analysis shows that more women in urban settings think that tithe-records measure one's commitment to the Church than do their male counterparts; while more males and females in the rural and suburban locations think that tithe-records measure one's commitment to the Church than in the urban settings. Therefore, gender and location are influencing factors on the thinking that tithe-records measure one's commitment to the Church.

**(b) Location and Occupation versus Q16:** To further show that location influenced the responses for Q16, we tested the question against the background of location and occupation. Table 5-37 shows that:

- (i) 60.0% of farmers in rural locations agree that tithe-records measure one's commitment to the Church, while 20.0% disagreed.
- (ii) As for business people in the urban setting, 50% agreed and disagreed; while in the suburban areas, 100% agreed that tithe-records measure one's commitment to the Church.
- (iii) 46.6% of salaried workers in the urban areas disagreed and 50% agreed. In the suburban, 18.8% disagreed and 56.3% agreed; while in the rural, 67.7% disagreed, and 33.3% agreed that tithe-records measure one's commitment to the Church..
- (iv) Self-employed people in the urban locations returned 25.0% and 50.0% for disagree and agree respectively; while 100.0% in the rural settings agreed that tithe-records measure one's commitment.
- (v) For other occupations, 60.0% agreed in the urban locations; 50% and 25% disagreed and agreed respectively in the suburban areas; while rural churches returned 50/50 for agreement/disagreement that tithe-records measure one's commitment to the Church.

The above analysis shows that farming, business and self-employment had more frequency for agree or strongly agree in the rural and suburban areas than in the urban locations; while salaried workers and others had more frequency for disagree and strongly disagree in the three locations, except for 'Others' which was 50/50 in the rural locations. Therefore, location and occupation were influencing factors in the responses received.

### 5.4.3 TITHE RECORDS COMPEL MORE MEMBERS TO TITHE (Q18)



**Figure 5-25: Tithe-records compel more members to tithe:**

**(a) Location versus Q18:** From figure 5-25 above, rural respondents returned a cumulative of 8 (6+2) for strongly agree and agree; suburban areas returned a cumulative of 10 (8+2) for disagree and strongly disagree as against 6 for agree; while urban returned a cumulative of 18 (12+6) for disagree and strongly disagree as against a cumulative of 11 (2+9) for strongly agree and agree (cf. Table 5-38). There were more agreements in the rural locations than disagreements; unlike urban and suburban areas where there were more disagreements than agreements. Therefore, location was an influencing factor. This conclusion becomes clearer when the question is tested against the background of location and occupation below.

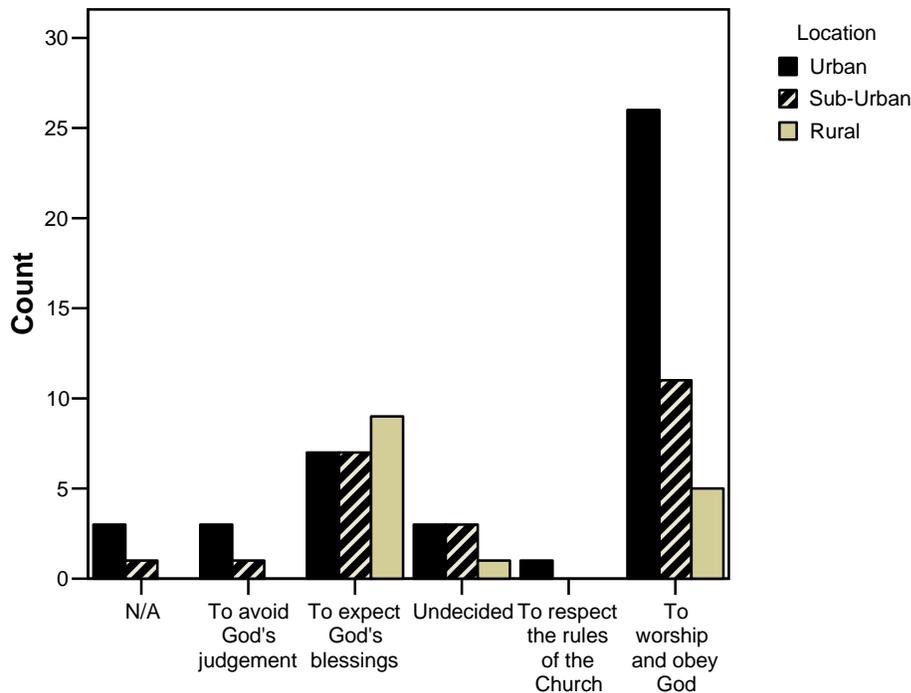
**(b) Location and Occupation versus Q18:** In Table 5-39,

- (i) 100% of farmers in the rural setting agreed that tithe-records compel more members to tithe.

- (ii) 100.0% of business respondents in the rural and suburban areas agreed; while 100.0% in the urban disagreed that tithe-records compel more members to tithe.
- (iii) 100% of salaried workers in the rural churches agreed; in the suburban locations, 50% disagreed and 25% agreed; while in the urban areas, 36.7% disagreed and 30.2% agreed that tithe-records compel more members to tithe.
- (iv) In the rural and suburban locations, 100.0% of self-employed agreed; while in the urban setting, 25.0% disagreed and 50.0% agreed that tithe-records compel more members to tithe.
- (v) For other occupations, 40.0% disagreed in the urban church; 25/25 disagreed and agreed in the suburban location; while in the rural setting, 38.5 disagreed and 30.8 agreed that tithe-records compel more members to tithe.

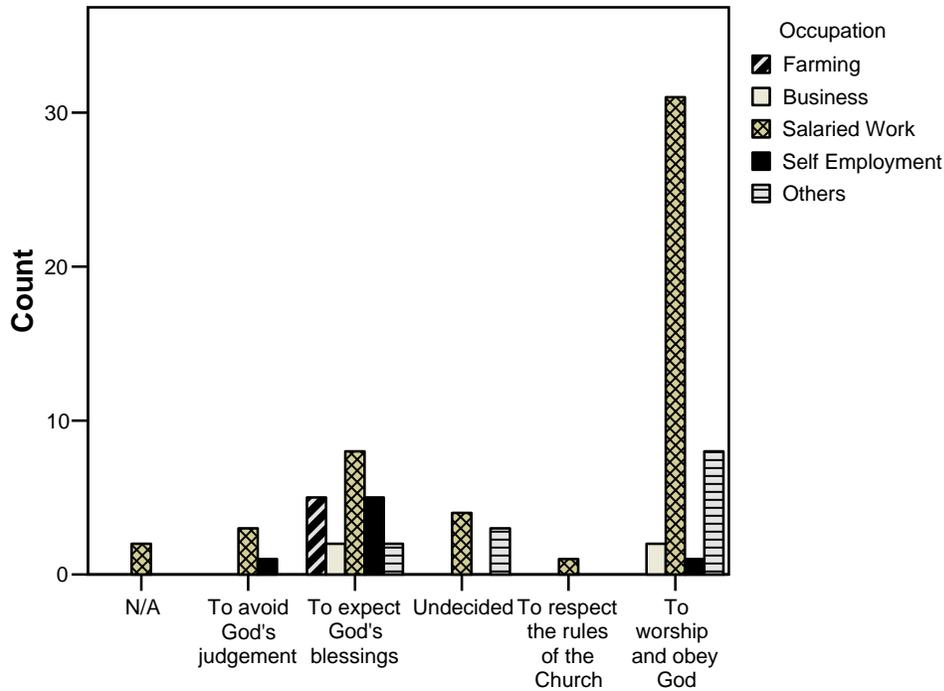
From the analysis, we can see that rural and suburban locations had more agreements in farming, business, and self-employment. Urban and suburban churches returned more disagreements in salaried work. But the salaried work in the rural area returned more agreements than the disagreements. This shows a location factor and occupation factor. Therefore the response to the question: tithe-records compel more members to tithe was influenced by location and occupation.

#### 5.4.4 WHAT IS YOUR GREATEST MOTIVATION FOR TITHING? (Q20)



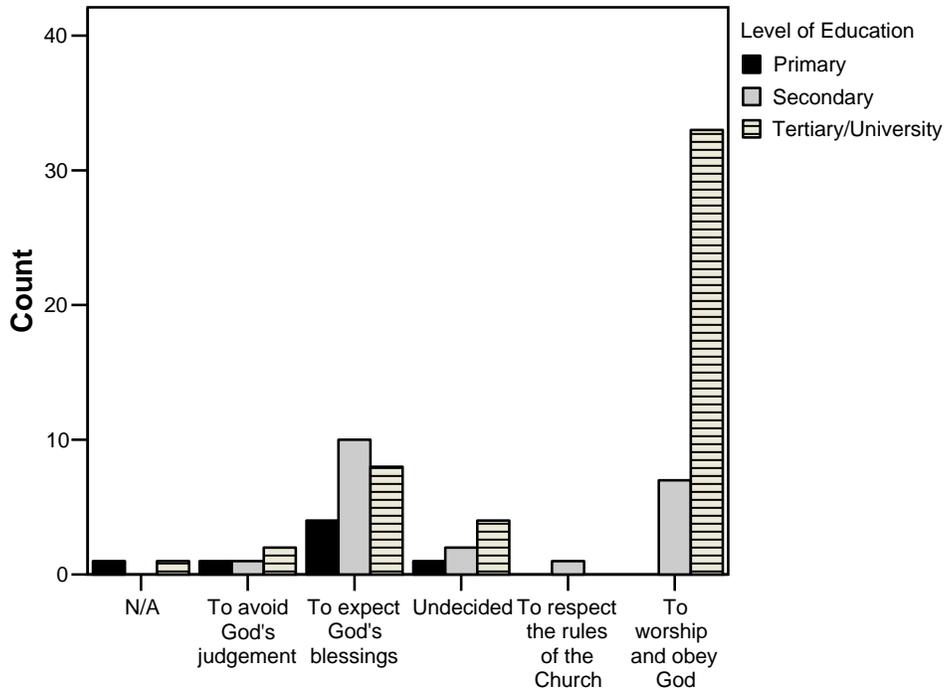
**Figure 5-26: What is your greatest motivation for tithing?**

(a) **Location versus Q20:** From figure 5-26 above, rural area returned 5 count for “To worship and Obey God” as against 9 count for “To expect God’s blessings”; suburban location returned 11 count for “To worship and obey God” as against 7 count for “To expect God’s blessings”; while urban church returned 26 count for “To worship and obey God” as against 7 count for “To expect God’s blessings”. From the analysis, the rural location was more disposed to “To expect God’s blessings” in tithing, while suburban and urban settings made more returns for “To worship and obey God”. Location was an influencing factor to the response of the question “What is your greatest motivation for tithing?” (cf. Table 5-40).



**Figure 5-27: What is your greatest motivation for tithing?**

**(b) Occupation versus Q20:** Table 5-41 (cf. Figure 5-27 above) shows that farming returned 100% for “To expect God’s blessings”; business returned 50/50 for “To expect God’s blessings” and “To worship and obey God” respectively; salaried work returned 63.3% for “To worship and obey God” as against 16.3% for “To expect God’s blessings”; self-employment returned 71.4% for “To expect God’s blessings” as against 14.3% for “To worship and obey God”; other occupations returned 61.5% for “To worship and obey God” as against 15.4% for “To expect God’s blessings”. So occupation was an influencing factor.



**Figure 5-28: What is your greatest motivation for tithing?**

**(c) Education versus Q20:** The influence of education on Q20 is shown in Table 5-42 (cf. Figure 5-28 above). 57.1% primary level respondents returned “To expect God’s blessings” and 14.3% returned “To avoid God’s judgement”; 47.6% secondary level respondents selected “To expect God’s blessings”, as against 33.3% for “To Worship and obey God”; while 68.8% of tertiary/university level respondents selected “To worship and obey God as against 16.7% for “To expect God’s blessings”.

**(d) Location and Occupation versus Q20:** To further show the influence of location on Q20, it was tested against the background of location and occupation. Table 5-43 reveals that:

- (i) 100% of farmers in the rural location submitted “To Expect God’s blessings”.
- (ii) In the rural and suburban areas, 100% of business respondents submitted “To Expect Gods blessings”.

- (iii) 66.7% of salaried workers in the urban area selected “To worship and obey God” as against 13.3% for “To expect God’s blessings”. In the suburban, 56.3% selected “To Worship and Obey God” as against 18.8% for “To expect God’s blessings”; while in the rural location, 66.7% selected “To obey and worship God” as against 33.3% for “To expect God’s blessings”.
- (iv) In the urban church, self-employed respondents returned 50% for “To expect God’s blessings” as against 25% for “To Worship and obey God”; 100% selected “To expect God’s blessings” in the suburban and rural areas.
- (v) In other occupations, 60% selected “To worship and obey God” in the urban location, as against 20% for “To expect God’s blessings”; 50% selected “To worship and obey God”, as against 25% for “To expect God’s blessings” in the suburban area; while 75% submitted “To worship and obey God”, as against 25% for “To expect God’s blessings” in the rural church.

From the analysis, rural and suburban churches had stronger deliveries for “To expect God’s blessings” in farming, business, and self-employment; while urban location had stronger deliveries for “To worship and obey God” in salaried work and others. Apparently, those in comfort zones with an established regular income, selected “To Worship and Obey God”, while those with unstable income, selected “To expect God’s blessings”. Therefore location and occupation were influencing factors.

**(e) Location and Education versus Q20:** The influence of education on Q20 against the background of location is shown in Table 5-44.

- (i) Primary returned 100% for “To avoid God’s judgment” in the urban location; in the suburban setting, 50% were either “Undecided” or had “No Answer”. In the rural area, 100% selected “To expect God’s blessings”.
- (ii) In the urban area, secondary level returned 45.5% for “To worship and obey God” as against 27.3% for “To expect God’s blessings”; in the suburban, 57.1% selected “To expect God’s blessings” as against 14.3% for “To worship and obey God”. 47.6% selected “To expect God’s blessings” as against 33.3 for “To worship and obey God” in the rural location.

- (iii) Tertiary/University respondents returned 70.4% for “To worship and obey God” as against 14.8% for “To expect God’s blessings” in the urban areas; 69.2% for “To worship and obey God” as against 15.4% for “To expect God’s blessings” in the suburban location; and 62.5% for “To worship and obey God” as against 25% for “To expect God’s blessings” in the rural setting.

From the analysis, secondary and primary level respondents returned more counts in the rural and suburban locations for “To expect God’s blessings”; while tertiary/university respondents returned more counts in the three locations for “To worship and obey God”; secondary level returned more counts for “worship” than “blessings” in the urban church; while the primary level in the urban selected “To avoid God’s judgment”. Apparently, the level of one’s exposure and understanding determined the responses that were made. Invariably, location and level of education were influencing factors in the responses selected by the members.

## **5.5 CONCLUSION**

The above study has brought to light a number of issues that need to be enumerated here. Most PCN Churches in the urban, suburban and rural locations teach and practise tithing. Over 50% of the respondents indicated that they pay exactly 10% of their regular incomes to the Church; 65% pay monthly, and 59% more regularly. The level of perceived acceptance was higher than the levels of perceived rejection or indecision. There were a number of influencing factors in the tithe payment. The most popular ones were location, gender, education and occupation. These independent variables determined the concept and the practice of the tithe system in all the locations. Since most of the members in the urban and suburban locations were salaried workers, it meant that most of them paid tithes monthly. The salaried work itself was related to other factors, e.g. the type of occupation most members did was determined by their level of education, while the payment of tithe in a particular month was dependent on whether the employer paid them promptly. Most of the respondents who selected payment of weekly tithes were farmers, self-employed and rural dwellers. But the question that was asked was: If most PCN Churches teach and practise tithing, why were most of them unable to fund their projects as required? Some doubts were raised on the value and impact of what was contributed. Does the value of what was contributed represent the exact tenth of the incomes of the respondents who claimed to be paying, or was it the contribution of a token to the Church in the name of tithes? Are there some other factors militating against a high turnover from tithe proceeds? The

qualitative data in Q23 (section 5.3.22) outlined some of the problems or challenges members had experienced in tithing. The ranges cover family or domestic problems, late or irregular payment of salaries, lack of employment or low income, levies in the Church, not receiving the expected income, and the poor example of those who did not tithe or tithed poorly, etc. It is interesting to note that the aforementioned problems did not stop members from tithing. A clear sense of acceptance and commitment was exhibited by most respondents. Their attitudes toward tithe-records and levies in the Church differed. But disagreements notwithstanding, the submission that tithe-records should not be discarded was overwhelming. This could suggest that most members think that tithe-records measure one's commitment to the Church; or respondents could be anxious about the accountability of the financial officers. Most Churches that keep tithe-records do so for both accounting purposes and monitoring the commitment of individual members. Whether or not the obedient members are receiving enough protection from public scrutiny at the hands of those who keep the Tithe-records is the doubt that was expressed.

Over 80% of respondents thought that the purpose of the tithe was the support of the Church missions and projects, and the upkeep of the Church workers, foreigners, orphans and widows. And the doubt that was raised was whether the Church leadership was extending the benefits of the tithe system to the care of the less privileged in their midst. On which theological interpretation is this thought based? Do the Churches which have adopted the tithe system consider the care of foreigners, orphans and widows as a priority in their annual budget?

On the motivation for tithing, all the respondents were in agreement that the strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have. But when it came to the relationship between "worship" and "blessing", blessing was projected as though it was the strongest motivation for tithing. Most rural and suburban respondents, with respondents having unstable sources of income, had a higher tendency of selecting "blessings" as the strongest motivation for tithing, while most respondents from the urban churches who had a more regular source of income favoured "worship" as the strongest motivation for tithing. It looks like discomfort and comfort zones were the influencing factors of whether respondents selected "blessings" or "worship".

Our findings will lead us to conclude as follows:

- (i) Most members, who pay tithes either monthly or weekly, do so because of their type of work, and to a great extent, because of their location (cf. section 5.4.1).
- (ii) Most members who think that tithe-records measure their commitment to God and as a sign of compulsion tend to pay tithes more regularly than those who do not (cf. section 5.4.2).
- (iii) Most rural and suburban members, the female members of all locations, and those with lower education think tithe-records measure one's commitment to God and compel more members to tithe. This could explain why they give more regularly (cf. section 5.4.3).
- (iv) The reasons for the retention of tithe-records even when there were obvious disparities on the issues about them, reflect the type of trust members have in their financial managers (cf. section 5.3.18).
- (v) Most Churches that keep tithe-records do so for both accounting purposes and monitoring the commitment of individual members (cf. section 5.3.18).
- (vi) The respondents who supported the scrapping of tithe-records did so because they thought there was not enough protection from public scrutiny at the hands of those who kept the tithe records. This could explain why most people would not want their tithes to be recorded against their names.
- (vii) The value of what most members contribute in the name of tithe is a token contribution, and not an exact tenth. This could explain why some Churches "tithed", and yet could not fund their projects.
- (viii) The greater numbers of people who tithe to the Church think it should support Church missions and projects, together with the upkeep of the Church workers (including the clergy and non-clergy), foreigners, orphans and widows (cf. section 5.3.10). Whether or not the Church leadership has extended the benefits of the tithe system to the care of the less-privileged in their midst is yet to be verified.

- (ix) Most members who tithe regularly regardless of the problems facing them do so because they think it is compulsory to pay one's tithe to God in every situation (cf. section 5.3.6).
- (x) Most people with unstable source of income, and are self-employed tend to give tithes because they expect God's blessings; while the people who give as an expression of worship do so, either because they are better informed or they are residing in the comfort zone of a regular source of income (cf. section 5.4.4).
- (xi) There is an overwhelming support for the adoption and continuation of the tithe system in the Presbyterian Church of Nigeria (cf. section 5.3.23).

The empirical survey has shown that a strong opinion for the adoption of the tithe system has been formed in all the geographical spread and other particulars of the respondents in the Presbyterian Church of Nigeria. What is lacking is the theological understanding of the concept. The level of acceptance is very high, and the members' determination to support its continuation is overwhelming. But in order to make the most of the system, a thorough work needs to be done on the members' understanding of the theological motivations for tithing. The relationship between "worship" and "blessing" as theological motivations needs clarification. The primary motivation for tithing is "to worship God"; every other motivation is secondary. We have shown that "blessing" in the context of tithing is a reward for obedience or the effect of tithing. The tither should not think that his/her tithe is a magic wand that invokes the blessings of God. Tithing should be seen as a duty incumbent on the worshipper, whether or not there is a blessing that comes from it. Furthermore, the purpose of the tithe could be open to abuse. The Church leadership needs a thorough orientation on the theological implications and hermeneutical applications of the Old Testament custom to the modern day understanding. The tithe is not for the enrichment of the Church leadership, but for the support of the overall projects of the Church, and the care of the community of faith. The implications of tithing in the Old Testament and its relevance to the Churches in Africa will be our focus in the next chapter.

## **CHAPTER 6 IMPLICATIONS AND RELEVANCE FOR AFRICA**

### **6.1 INTRODUCTION**

The study of the theological perspectives of tithing in the Ancient Near East, Old Testament, and in the Presbyterian Church of Nigeria has been completed. This final chapter will address the implications of tithing in the Old Testament and the relevance thereof for the contemporary Church in Africa. The conclusions we have drawn from the research, including the new interpretation of the tithe system in the Old Testament will end the chapter.

### **6.2 IMPLICATIONS OF TITHING IN THE OLD TESTAMENT**

The purpose of this section is to highlight some of the findings in connection with the concept and practice of tithing in the Pentateuch, Prophetic and Chronistic writings. The influencing factors for the adoption of the tithe system were obvious. They included: theological, moral, economic, political, and socio-cultural factors.

#### **6.2.1 THEOLOGICAL IMPLICATIONS**

There have been fuller discussions on the theological perspectives of tithing in the preceding chapters. Some of the points already discussed are only highlighted here. The payment of tithes was founded in the belief that God is the maker of the heavens and the earth, and the sovereign owner and controller of its affairs. This expression of worship is the greatest motivation for tithing; it was illustrated in the Melchizedek-Abram episode (Gen 14:18-22) and the Jacob cycle (Gen 28:18-22). Abram gave tithes to Melchizedek because he ascribed his victory to the God Most High, of whom Melchizedek was the priest. Jacob's pledge to tithe to God was an acknowledgement of the LORD'S sovereignty. According to Verhoef (1974:123), "Tithing represents the confession that everything which we have belongs to the Lord, and that we are obliged to dedicate it (or part of it) to the honour of His name." The Israelites did not earn the Promised Land through their good behaviour (Deut 9:6), so the payment of tithe was a demonstration that the land (i.e. every possession) belonged to the LORD.

The different contexts or traditions for the tithe concept in the Old Testament, whether priestly, Deuteronomic or prophetic, presented the worship of God as the greatest motivation for

tithing, despite the various nuances on the beneficiaries. Leviticus 27:30-33 presented the tithe as a debt to God which must be paid. Since the tithes were already owed (because every tithe belongs to the Lord) they could not be made the object of a special vow (cf. John E. Hartley 1992:487). Numbers 18:8-32 portrayed the tithe system as the wages for the Levites and priests for their service in the Tent of Meeting of the LORD. And in the Deuteronomic references (12; 14; 26), the tithe was seen as a means of support for the priests and Levites, the less-privileged, and the annual pilgrim festivals in the central sanctuary of the LORD. The tithe law was seen as a commandment from the LORD (Lev 27:34; Num 18: 20, 21; Deut 26: 12, 13). This explains why it was regarded as obligatory and not voluntary for the Israelite. The tithe law demanded that the people serve their God at a significant cost to themselves regardless of the inconvenience.

Covenant relationship with the LORD was shown to be the basis for tithing in the Old Testament (cf. Deut 26:13-15; Mal 3:6-10). So the demand for tithing was directed to the believing community in the Old Testament – to those who understood what the LORD had done for the community, in this case, the grant of the Promised Land and other benefits. There is no reference to the payment of tithes by those outside the community of faith in the Old Testament. The obligation was on those who professed faith, and the covenant demanded absolute obedience (McConville 1984:82). By calling for the “full” tithe, the prophet Malachi invited genuine repentance, a return to the LORD with the whole heart (3:10; cf. Isa 29:13; Joel 2:12–13, 18–19); only this kind of honest personal worship would open the windows of heaven, to the point that Malachi dares the people to exhaust the bounty of God’s covenantal blessing (3:10–12). The stinginess of the people was a sign of their spiritual bankruptcy, hence the call for repentance.

It is not clear why it was fixed at 10 percent (one-tenth). Probably, it is connected with earlier views about numbers or methods of counting, for example, by fingers and fives. It is also implied that an individual would be left with a sufficient percentage of his income to care for his private needs, although it was assumed that some fractions out of the individual’s portion could still be used in other forms of offering. Brown (2002:157) suggested that in order to avoid endless debates about how much might be considered worthy as a gift to the LORD, the LORD gave them a basic principle for the allocation of their resources: giving one-tenth as a general guide.

## 6.2.2 MORAL IMPLICATIONS

The Book of Numbers presented the tithe as a moral law and not as a ceremonial law, which can change with time, or from place to place. The Levites were to receive tithe because they had no allotted territory with the rest of the tribes of Israel. The tithes were assigned to the Levites in return for their service or labour in the Sanctuary (Tent of Meeting). The tithe was portrayed as a right and not as a privilege: as a right because it was morally and legally binding that labourers deserved their wages; and not as a privilege because they duly merited it by their labour. This understanding was true in the New Testament times centuries later when Apostle Paul said:

Don't you know that those who serve in the temple eat food from the temple, and those who serve at the altar receive a part of the offerings? In the same way the Lord commanded those who proclaim the gospel to receive their living by the gospel.

(1 Cor. 9:13-15)

From the above view, it was morally right for those who serve the public on a full-time basis to be taken care of by the receiving public. Such was the situation in the Old Testament religious institution. Fixing the regular support at 10% (or a tithe) was a way of avoiding the controversy of unequal assessment of the people's income or resources. Just as it was morally wrong to deny the Levites their means of daily living, so too, it was immoral to collect a unilateral levy that did not consider the strength or the weakness of the people. Furthermore, it was morally incumbent on the Levites who received the tithes to give a tenth of the tithes to the priests. Thus, in the Old Testament believing community, tithing was a moral obligation that accommodated both the strong and the weak in a percentage that was proportionate or relative.

There were indications from the Old Testament that the tithe was not a philanthropic gesture of the payers, but a duty they must perform. The LXX translation of the Hebrew verb *אָרָבָה* with λάβητε (Num 18:26) means "to take in the hand", "take hold of", "grasp" or "seize", which has the connotation of a tax collection. This interpretation must have led the rabbis in the post-exilic times, and the Church of England in the late 19<sup>th</sup> and early 20<sup>th</sup> century ("when farmers rose in revolt") to think they could receive the tithes by force through the legislation of the state (cf. Selden 1969; Green 2002:176). Even though the Old Testament did not present the

tithe as a philanthropic gesture of the payers, I do not think the use of force in obtaining it was intended. Other references in the Old Testament confirm that the moral obligation in tithing was a self-obligation, and not an obligation enforced by the state or religious authority (Neh 10:35-39). Whether or not the believing community adhered to the command was not the duty of either the ecclesiastical or state authority to adjudicate. It was the LORD'S prerogative. That was why a prophet or a king was sent to remind the people on the implications of disobeying the LORD'S commands (cf. Neh 13:10-14; Mal 3:8-10).

Finally, the tithe law in the Pentateuch can be organized around the paradox between the LORD'S prior action and Israel's response (cf. McConville 1984:85). The gift of the land was unconditional but the survival in it was conditional on their faithfulness to the LORD. So, the basis of this law was the grace received. Hence, God's demand of obedience from the people of Israel was a moral matter, and a reciprocation of the grace received.

### **6.2.3 POLITICAL AND ECONOMIC IMPLICATIONS**

Politics and economics are closely related to the religious life of ancient Israel. Whereas economics focuses on ownership, politics focuses on control. The tithe system in the Old Testament has political and economic implications. In the Old Testament, the LORD was presented as the sovereign owner of everything one possessed, and also as the one who gave the rules and regulations by which the resources were managed. No one can claim ownership of an item if that person has no control over its use. Neither can anyone claim control of an item if it is owned and controlled by another (Powell 1979:49). Leviticus informed the people that all tithes belonged to the LORD, so they had no control over them but must surrender them to the LORD (Lev 27:30-34). The taxation by various secular states is based on the same principle of ownership and control. The state claims ownership by taxation of specifics. It sees itself as only being able to claim ownership in proportion to its ability to regulate and control every facet of life. But the Old Testament places the reign of God above any human kingship or state authority (cf. 1 Sam 8:15-17). Abram gave tithes to Melchizedek (a priest/king) because he acknowledged him as representing the God Most High. Such a position warranted what he received. So the payment of tithe in the Old Testament was an admission that God exercised ownership and control of every resource of the Israelites in the Promised Land.

Numbers 18 clearly reflects a fusion of the state and the sanctuary. There was no distinction between the secular and the sacred, as far as the government of the people was concerned. The tithe system in Numbers 18 was more or less a system of state taxation for the upkeep of the religious institution. Although the goods subject to tithes in Numbers were similar to those ones found in other Ancient Near Eastern cultures (cf. Num 18:12; Deut 14:23; see also Milgrom 2004:3, 4), the pericope does not depict an actual practice at the time but rather an anticipation. Some of these gifts could not possibly be brought until Israel had become a settled agricultural community. These rules were to be a lasting ordinance for the generations to come (v 23).

The cult centralization in Deuteronomy has been interpreted against the backdrop of political and economic circumstances. According to this view, “The abolition of high places and the provincial sanctuaries under Hezekiah and Josiah was an attempt to increase the dependence of the provincial population upon the central sanctuary in Jerusalem, thereby preventing both their political and religious surrender to Assyria” (Weinfeld 1964: 205-206; cf. Nicholson 1963:380-385). Political and religious surrender presupposes an economic surrender and vice versa. The cult centralization was also seen as a way of confirming the control or superiority of the Jerusalem priesthood over the priests in other locations (cf. Niehaus 1997:540). Tithing was the major impost of the economic activities of the Old Testament tribal sanctuaries. Certainly, the political and economic interests of the central sanctuary would be advanced by making the capital the sole centre of worship and pilgrimage. Hjelm sees the cult centralization as a device of cult control, which served the king’s interest (Hjelm 1999:298-309; cf. Halpern 1981:20-38). This view seems plausible because whoever controls the economy, usually controls the polity, and vice versa. There were probable indications that the 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 post-exilic periods.

The motivation for the cult centralization was religious, political and economic. Religiously, it was intended to prevent religious syncretism from continuing at the high places, even though it did not guarantee that. Politically, it increased the dependence of the provincial population upon the central sanctuary, thereby preventing their political and religious surrender to the adversary nation. Economically, all the major offerings, sacrifices and tithes were directed to the centre for the upkeep of the sanctuary and its personnel; the support of the three major annual

pilgrimage festivals; and the promotion of the humanitarian services of the state. The economic sustenance of the cult centralization depended much on the tithe system; elaborate stipulations were provided for it in Deut. 12:1-28; 14:22-29; and 26:12-15.

Tithes were considered indispensable for the maintenance of the sanctuary and its personnel in the Chronic writings. Political leaders like Hezekiah and Nehemiah treated the tithe as obligatory in compliance with the Pentateuchal regulations, the goal being to provide for the priests and Levites so that “they could devote themselves to the law of the LORD” rather than pursue other means of providing for their families (2 Chron 31:1-10; Neh 13:10-14). The means of collection and administration of the tithes were fully backed by royal legislations of the post-exilic community (cf. Neh 13:4-14). The prophet Malachi (3:10-12) urged the people to bring ‘the full tithe into the storehouse’ that there may be food in the house of God. The people were to pay the tithes so that the Lord would bless them. (cf. Deut 14:29 - “so that the Lord your God may bless you in all the work that you undertake”). Such assurances were given in connection with laws that required economic sacrifice for the sake of the poor. (Other examples, centuries earlier in the Pentateuch, included: freeing the debtor servant after six years, lending to fellow Israelites without interest, and leaving overlooked sheaves, olives, and grapes for the poor to glean – Deut 15:10, 18; 23:21; 24:19-21). Lest the Israelites fear that these sacrifices would cause economic hardship, they were assured that, on the contrary, they will ultimately lead to a greater prosperity. The effect of tithing on the payer was not economic hardship, but the blessing of the Lord which could not be quantified (see Mal 3:10-12). This understanding was re-echoed in Deuteronomy 26:12-15, where the payer was admonished to pray for God’s blessing on the land and the people of Israel. The expectation that the Lord would bless the people spans across the different contexts where tithing was practised in the Old Testament. The tithe system was not a widespread social injustice and a proliferation of economic exploitation on the local scene –contrary to the suggestion of Bennett (2003:7-18).

#### **6.2.4 SOCIO-CULTURAL IMPLICATIONS**

The tithe system was one of the best expressions of Deuteronomy’s aim to create a society in which no one would be permanently disadvantaged, or consigned to a second-class status. The major thrust in Deuteronomic tithing was not “charity”, but the conferring of worth, dignity and belonging, the paradigm for a just society. 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 might be used (26:12-15). By requiring the givers to travel to the sanctuary and themselves eat the tithes, the Deuteronomic tithe system was a means of linking the laity to the sanctuary and providing them with community relationship and fellowship there. By giving the tithes to the poor in some years, it met a humanitarian need as well.

Through tithing, the unity and communality of the society was highlighted, especially in the book of Deuteronomy. All Israelites were encouraged to think of themselves as ‘brothers’ regardless of social status or tribal divisions (cf. Deut. 14:7; 15:2, 3; Clements 1989:56; McConville 1984:19). According to Clement (1998:482), “the offering of tithe became an act of wider significance than simply providing support for the ministers of Israel’s worship and giving charitable assistance to the poor. It was a public expression of the religious good standing and law abiding faithfulness of the worshipper”. The negligence of this practice would have had serious consequences on the communal principle it was aimed to impact on the people. Furthermore, the liturgical declaration in Deuteronomy 26:12-15 both reinforced the importance of the tithe as a sign of willingness to keep God’s commandments in their full range, and it ensured that the tithe was not reduced to a mere optional extra that could be treated with indifference. The tithe system was a major practical demonstration of the communal and relational nature of the book of Deuteronomy.

### **6.3 RELEVANCE OF THE TITHE SYSTEM FOR AFRICAN CHURCHES**

In the light of the outlined considerations below vis-à-vis the implications discussed above, we can understand the relevance of the Old Testament tithe system to the contemporary Church in Africa. How do we define our relationship to God’s covenant revealed in the Old Testament in the light of our New Testament experience? How are we to understand and apply the tithe system today? Is it a requirement of the moral law of God, which can be applicable in every context, or is it a ceremonial law of the Old Testament that may vary with time or contexts? The discussion in this section will be done under the following headings: A hermeneutical consideration; Why Africa should adopt the tithe system; and The possible effects of adopting the tithe system in Africa.

### 6.3.1 A HERMENEUTICAL CONSIDERATION

A lot has been said on how we may interpret or apply the Old Testament tithing system in the context of New Testament Christianity. Opinions vary: while some think the tithe system is no longer applicable today, others argue that the principle is a basic guide for Christian stewardship of all times. Both groups deserve an audience because there is always something to learn from the arguments.<sup>133</sup> Our aim in this section is to highlight the continual relevance of theological values in the application of the tithe system to the Church in Africa today. So far, our study has revealed basically one tithe law in the Old Testament, which had variant nuances in its adaptation in different contexts and traditions. This holds much promise for the Church in Africa because the same concept of self-support through local resources can be adapted to the different contexts in which the Churches in Africa find themselves.

According to Sanchez (1996:293-306), “The notion that the gospel needs to be relevant to the socio-cultural contexts of the hearers has been with the Church from its inception.” For example, the manner in which Jesus adapted the presentation of his messages to different persons (e.g. Nicodemus, the Samaritan woman, Zaccheus, etc) is an example of contextualization. While Jesus preached the same gospel of the kingdom, he adapted its presentation to the needs of and background of the individuals whom he sought to reach. One can follow the lead of New Testament witness and use the Old Testament as normative for theology and ethics. Paul said it was “useful for teaching, for reproof, for correction, and for training in righteousness, that the person dedicated to God may be capable and equipped for every good work” (2 Tim 3:16,17; cf. Johnson 1996:99-115). In the Sermon on the Mount, Jesus emphasized the importance of the law and the prophets and applied the commandments in a stricter fashion than that stated in the Old Testament text. The Old Testament is a reliable guide for knowing what to believe and how to live. By a way of balance, the New Testament places a higher demand on the worshipper. For instance, the rich young man was asked to give out everything he had to the poor; but he failed to do so (Matt 19:16-22). Ananias and Sapphira failed the test of giving up the value of everything they sold for the support of the gospel (Acts 5:1-11). Even so, it is difficult to give up everything one has if one cannot give up even a small percentage of it. Brown’s submission makes sense when he said that in the Old Testament, “in order avoid endless debates about how much might

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<sup>133</sup> Please refer to section 1.6.5 for the literature review of different opinions on hermeneutical understanding.

be considered worthy as a gift to the LORD, the LORD gave them a basic principle for the allocation of their resources: the idea of giving one-tenth as a general guide” (Brown 2002:157-158). The tithe system is a valuable lesson for the Church in Africa, not as an imposition of a Jewish custom but as a guide in Christian stewardship. A principle is at stake in the tithe system, and that is the principle of percentage giving.

## **6.3.2 WHY AFRICAN CHURCHES SHOULD CONSIDER THE TITHE SYSTEM TODAY**

### **6.3.2.1 Tithing is a commandment**

Tithing is a commandment from the Lord for the believing community in the Old Testament, which is applicable to the New Testament believing community. It was not abrogated by the death and resurrection of Christ. Unlike the ceremonial laws which became antiquated in the New Testament by the reason of the sacrifice of Christ once for all for sin (Heb 10:11-14), tithing is related to the moral law given to the people of God on Mount Sinai which has continual relevance. During the time of Abraham and Jacob, it was not clear whether there was a legal backing for it. But during and after Exodus, a congregation of God’s people was formed. There were places of worship, with the needs of expansion and the care of the Sanctuary personnel and the less-privileged in the community of faith. Therefore, legal backing was required for the tithe system, which was known in the Ancient Near East at the time. The tithe system did not originate with the Exodus; it only received a legal dimension then. So the Book of Leviticus presented the following:

<sup>30</sup>A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD. <sup>31</sup>If a man redeems any of his tithes, he must add a fifth of the value to it. <sup>32</sup> The entire tithe of the herd and flock—every tenth animal that passes under the shepherd’s rod—will be holy to the LORD. <sup>33</sup>He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed.”

<sup>34</sup>These are the commands the LORD gave Moses on Mount Sinai for the Israelites. (Lev 27:30-34)

According to Bujo (1990:10), “It can no longer be contested that Jesus repeated the Old Testament even when he taught the fundamental law of loving God and one’s neighbour in the New Testament.” Jesus insisted on the continued relevance of theological values when he declared that “I have come not to abolish the law and the prophets but to complete them” (Mat 5:17). His mission was not to abrogate the Old Testament laws, but to present them in a new light and a new orientation. The basis of this commandment is that God is the sovereign giver and owner of the Promised Land. This ownership is defined through God’s creation, position, control, and power (cf. Deut 11:1-3; 26:15). Consequently, everything one has was entrusted to one by God, and there is no shortage of God’s resources.

Why a tithe or a tenth? It is difficult to answer, except to say that it was commanded by God. The LORD knows why. According to Merrill (1994:240), “Not to be overlooked is the fact that the underlying purpose for presenting the tithe was to instil within the Israelite a proper reverence for the Lord as the Sovereign, the one to whom he was ultimately accountable.” The Old Testament did not only present the tithe as a commandment, but as a debt owed to the LORD. The Old Israel owes God their deliverance from Egypt, the gift of the Promised Land, as well as their protection and sustenance in the Promised Land. So is the spiritual Israel which the New Testament Church represents. We do not mean that tithing is a payment for salvation, for none can ransom oneself before God. According to McConville (1984:84), “The giving demanded was a giving in return.” God so loved the world that God gave God’s only son for the salvation of the world (John 3:16). The invaluable gift of God demands our invaluable response. Tithing is only “a tip of the iceberg”, not the end of the story, but the beginning.

In adopting the tithe system, the PCN believes that it is a commandment from God, which is binding on them. This is so because the Old and New Testament are upheld as the supreme standard for faith and doctrine. Any opposition to the Scriptures is usually viewed with scepticism as to whether the critic is a believer. The New Testament Church is seen as the new Israel which contextualizes the tenets of the religious life of the old Israel. The same ecclesiastical, economic and social needs of the old institution have not changed in the new. Furthermore, the theological interpretation that everything one has or will ever have belongs to God and must be dedicated to God forms the bedrock of this conviction. The New Testament confirms that everything one has belongs to God, and that all should be given back to God. Apparently, the utopian attempt of asking Christians to sell everything they had for the gospel

was a misapplication of what Jesus told the rich young man to do (cf. Matt 19:16-22) . Even though everything one has belongs to God, God has not asked everyone to sell everything one has for the support of the poor or the gospel. The New Testament teaches “growth in the grace of giving as one is able” (2 Cor 8, 9), which is what the tithe system (or percentage giving) stood for. The Lord who commanded tithe is the same who commanded the Church to give, everyone as he or she is able. Tithing is a proportionate or a percentage giving of one’s income at the time. It is a good guide for Christian stewardship.

### **6.3.2.2 Economic factors**

Most African countries are secular states that observe strict separation between state and religion. The state governments do not fund Churches in Africa. Churches in Africa receive their funding through the support of members and missionary agencies abroad (especially those which were planted by overseas missionaries). The withdrawal or the reduction of overseas support has affected some mainline Churches, and this can be seen in the way they do mission or embark on any major projects. The theological perspective on tithing is an appeal for the Churches in Africa to consider mobilizing support or funding for their projects through local resources, thereby asserting their independence and self-respect. Several indigenous churches in Africa are funding their projects successfully through locally-generated resources, especially through the adoption of the tithe system. That is why many of them are overtaking some of the mainline churches, established by overseas missionaries, in Church planting, education, and leadership development. According to Mugambi:

The dependence of African Churches and Christian Councils on development funds from their parent Churches abroad, have meant that their priorities were greatly influenced by the programme guidelines of the donors. These donors, in turn depended for the bulk of their funding on their governments. When the ideological priorities shifted in 1990 from Africa to eastern and central Europe, African Churches found themselves short of funds, unless they would embark on programmes for which funds were available... Thus the involvement of African Churches in social transformation after the cold war has tended to be externally induced, rather than internally motivated.

(Mugambi 2003:103)

African Churches should break the dependency syndrome as a law of nature. For example, when a child has grown up to a mature adulthood, dependence on the parents is no longer tenable as a matter of course. Local ministries are best funded locally because God has adequately distributed resources around the world to fund God's kingdom locally.<sup>134</sup> "*Nku dia mba ehere mba nri*" (Every community has sufficient fire-wood for its cooking).<sup>135</sup> The problem is rarely a shortage of money; it is usually a shortage of mature stewards (Roost 2003:13). Fund dependency has many adverse effects. It drains the energy of ministry leadership. The Church in Africa should consider the enormous energy wasted in drafting appeal letters and proposals to their overseas counterparts in order to solicit support. For instance, if they want to host a conference, they ask the overseas partners for funding; and if they want to buy a good vehicle for the officers of their governing body, they ask overseas partners to provide the money. Maintaining theological education and other institutions like health facilities and farms have always depended on what comes from abroad. If the Church leadership must attend WCC or WARC meetings in Europe or America, or if some of their ministers must be sent abroad for further studies and exposure, funding and sponsorship must be requested from the overseas partners. For how long should this continue? External fund dependency cripples motivation. As long as the African Churches are depending on external funds, it will be difficult to develop mature stewards in Africa, and the potential for growth will be stifled. Worst of all, external fund dependency will continue to rob the African Church of its prestige or dignity. It will lose respect because the one who pays the piper dictates the tunes.

The "Moratorium debate" is still fresh in our memory. John Gatu's<sup>136</sup> controversial paper in 1970 ("Missionaries go home!") has continued to provoke interest and concern among emerging African scholarship. His focus was on the question: "why are mainstream African

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<sup>134</sup> At this point we should recall the invaluable speech of M. Gandhi, "There is enough in the world to satisfy our need but not enough to satisfy our greed" (<http://www.justiceafrica.org/postcard060105.htm>).

<sup>135</sup> This expression is usually employed by the Ohafia-Igbo (Nigeria) in reasserting the worth/ prestige of individuals and communities in different settings.

<sup>136</sup> In the paper, John Gatu (1971:70-72) asserted the following: "We cannot build the Church in Africa on alms given by overseas Churches, nor are we serving the cause of the kingdom by turning all bishops, general secretaries, moderators, presidents, superintendents, into good enthusiastic beggars, by always swinging the tune of poverty in the Churches of the Third World. Let the mission be the mission of God in the third world, but not of the West to the Third World."

Churches unable to assert themselves in ecumenical foray?” He traced the cause of this shortcoming to the domination of such Churches by missionary personnel and funds. He suggested therefore that the missionaries should withdraw themselves and their funds, so that African Churches could cultivate their own self-understanding without the tutelage of foreign missionaries and mission boards. A host of other African scholars have expressed their discomfort on the dependency syndrome of African Churches. E.M. Uka (1989:252) wondered why Africa was still so dependent on western churches and other agencies after over a century of missionary enterprise in Africa. His emphasis was on changed relationships, and not on cessation of relationships (Uka 1989:250). Furthermore, Ogbu U. Kalu (1975:15-16) posed a similar question, “Why are churches in Africa...still needing to climb on someone else’s shoulders to watch the parade.” He argued that Africa’s problem is not genetic nor the product of a non-viable environment, but that of a victim of exploitation and political enslavement. The end products were Churches which could not stand on their feet, and a relationship which made aid the glutinous agent for maintenance of a dependent relationship (Kalu 1975:18).

Apparently, the call: “Missionaries go home” was heeded by the year 2000. In most of the mainline Churches in Africa in the 21<sup>st</sup> century, the majority of foreign missionaries have relocated to Eastern Europe and Asia, taking along with them their funds. Rather surprisingly and unfortunately, however, most mainline Churches in Africa now wish they had remained, or at least left the funding behind. This could explain why some Church leaders in Africa have devised new methods of soliciting funds from their old founders.

In the light of the aforementioned facts, African Churches have to face the challenge of generating their funding or resources locally, equipping themselves for relevant ministry in a rapidly changing continent. They need a new understanding of Christian stewardship. Some of the greatest expansions of the Church have taken place without external funding, e.g. China in 1949 and South Korea, today (Roost 2003:14). External dependency perpetuates the mindset of poverty and loss of ownership, and also encourages a preoccupation with external sources. Foreign funding creates a vulnerability to the foreign economy. It means dependence on a single source. Foreign funding removes from the local people the potential for them to grow as stewards, and lack of ownership takes away the dignity of local individuals. Finally, foreign dependency violates the “three self” principle: self-governing; self-supporting; and self-

propagating. The theological perspective on tithing is an appeal to mobilize funding for the ministry through local resources, and a guide to where to begin that process.

The tithe system is a call to believers to serve their God at a significant cost to themselves, and not at the expense of others. This understanding was very common among the Ohafia-Igbo in their religion, when they said, “*Madu anigh ele anya isi utara ebe otuyighi ji*” (One should not expect to eat from where one has not contributed). E.I. Ifesieh (1989:256) informed us that in Igboland (Nigeria), gifts were presented to God in the form of sacrifices and offerings. The priests, who received these gifts, offered a token to the gods, and fed from the rest. Among the Ohafia-Igbo, during annual festivals like New Yam, families were expected to offer a portion of their agricultural produce for a communal meal in their compound shrines. The community believed that the gifts, sacrifices and communal meals would appease the gods, and guarantee a fruitful harvest the following year. There was no clear-cut numerical proportion like the tithe, but the worshippers saw the sacrifices and offerings as a theological obligation. The gifts, to a great extent, had to be valuable and at a significant cost to the giver. Perhaps, the reason why most mainline Churches in Africa found it difficult to fund their programmes was because the missionaries who established their churches did not involve members in funding the Church projects from the beginning. So they did not realise their theological obligation to support the Church financially. They felt that the Church was a place to receive and not a place to give, and so they relaxed into complacency. The tithe system is an appeal to the African to reassert in Christianity the merits of the theological obligation he/she once had in the support of the traditional religion. In a sacrifice, something valuable to the worshipper is forfeited in African religion and culture. Until the mainline Churches begin to see tithing as one of the sacrifices they are to make (or a regular percent to forfeit) for the cause of the gospel, funding major projects and missions may still be an illusion.

### **6.3.2.3 Provisions for the Community of Faith**

In the Old Testament, tithing provided support for the Levites, priests, and the less privileged in the community. The contextual application of the tithe system in Africa would improve the material resources for the Church ministry. Church workers would be more devoted to duty because they would be properly taken care of (cf. 2 Chron 31:4-10; Neh 13:10-12). The poor and the less privileged in the community would be remembered and not forgotten. The

Church's projects and missions would be executed without dependence on external resources. Missionaries would not be abandoned and mission fields would be maintained. "Food in God's house" would benefit everyone in the community of faith (Mal 3:10).

The Presbyterian Church of Nigeria has been able to achieve in 17 years (1989-2006) what they could not achieve in more than a century of existence (1846-1989) because of the adoption of the tithe system and evangelistic awareness. For more than 140 years, the Church had only one or two synods; but since 1989, when the tithe system was adopted, to date, the Church has had large Synods with fifty-one Presbyteries, and hundreds of parishes and congregations under them (cf. PCN Diary 2006:72-101). Our survey of the tithe system in PCN revealed that the concept is highly respected in the Church today. There would be no limit to what the Church in Africa could achieve in a few years if they adopted the tithe system. Virtually, every aspect of the life of the Church is dependent on its economic status. Evangelism, Church expansions and funding go hand in hand. The tithe system is a good economic base for the Churches, because it encourages growth in Christian stewardship.

In the Pentateuch, the religious community had a special responsibility towards the Sanctuary, the cult personnel and the poor. This experience is not strange to African communities either. It is said, "Any system that does not explicitly extend protection to the poor will stand condemned from a religious perspective" (Bosman 1991:255). Most African Churches are struggling to pay salaries of Church workers and build worship places, let alone care for the poor in their midst, because their members are not committing their resources sacrificially. If members would tithe their earnings to the Church – as the Pentateuch believing community was instructed to do – the care of the poor, the church workers, and Sanctuary would not be a problem.

#### **6.3.2.4 An Appeal to Work**

The Old Testament was an agrarian, subsistence economy. Most African communities are the same. Tithing is an appeal to work. The ancient Israelites were workers, so they tithed from the fruit of their labours. The African should be a worker and not a beggar. Margaret Aringo (2001:172) reports, "According to African tradition, work creates self-satisfaction, respect, prestige, acceptance and wealth. All normal persons are expected to work. Laziness is not accepted. There is no dirty work and there is no work below human dignity." So the modern African Church should challenge its members to appreciate the importance of working, as far as

it is possible, whether in subsistence farming or in mechanized/industrialized sectors of the economy. In Aringo's words, "People are to direct their skills towards self-employment where salaried jobs fail, and find joy in their task" (2001:173). According to Emmanuel Martey:

It is only when Africa is economically independent and interdependent that other races can give black Africans the respect that is due to them in a world where independence is governed by availability of capital.

(Martey 1993:143)

In the Pentateuch, tithing was seen as a participation in God's blessings (Deut 14:29). The people who obeyed God in the Old Testament were blessed and they acknowledged it (2 Chron 31:10; Mal 3:10-12). The African Church leaders should educate their people that tithing does not impoverish any one; instead, it gives one an opportunity to participate in God's programmes and blessings. G.F. Hawthorne told us that tithing was viewed as God's way of involving God's people, in God's own redemptive activity, in God's own immense concern for the poor and destitute. Just as God had shared God's blessings with God's people, those who received them must share with people less fortunate (Hawthorne 1986:853).

### **6.3.3 POSSIBLE EFFECTS OF ADOPTING THE TITHE SYSTEM IN AFRICA**

In the Old Testament, God's blessings on the payer and the believing community were cited as the direct effects of the tithe system. And the definition of these blessings could be understood in different ways:

"... So that the Lord your God may bless you in all the work you do" (Deut 14:29).

... I have obeyed you and have done everything you have commanded me. Look down from your holy dwelling place in heaven and bless your people Israel and the land you have given us, just as you promised our ancestors – a land flowing with milk and honey. (Deut 26:14-15)

“Bring the entire tithe into the storehouse so that there may be food in my temple. Test me in this matter,” says the Lord who rules over all, “to see if I will not open for you the windows of heaven and pour out for you a blessing until there is no room for it all. Then I will stop the plague from ruining your crops, and the vine will not lose its fruit before harvest,” says the Lord who rules over all. “All nations will call you happy, for you indeed will live in a delightful land,” says the Lord who rules over all. (Mal 3:10-12)

“Be careful to obey all these words that I command you today, so that it may go well with you and with your children after you forever, because you will be doing what is good and right in the sight of the LORD your God.” (Deut 12:28)

Furthermore, one of the insistent themes of the Old Testament was that the enjoyment of the Promised Land depended upon Israel’s devotion to the LORD and readiness to give ( ַ ַ ַ ) in obedience and self denial (cf. McConville 1984:84). Payment of tithes was considered as obedience to the commandment of the LORD (Deut 26:13); as a proof of reverencing the Lord (Deut 14:23); as a means of receiving the LORD’S blessings (Deut 14:29); and as a sign of doing what is good and right before the LORD, and securing the welfare of ones descendants (Deut 12:28). In the New Testament, the principle of “obedience and blessings” has not changed. Good financial stewardship in support of God’s work can never pass by unnoticed:

...I tell you the truth, wherever the gospel is proclaimed in the whole world, what she has done will also be told in memory of her.

(cf. Luke 14:3-9)

...The angel said to him, “Your prayers and your acts of charity have gone up as a memorial before God.

(cf. Acts 10:1-8)

By tithing, the Church in Africa would be demonstrating its participation in God’s own redemptive activity at a reasonable cost to itself, and in God’s own immense concern for the poor

and destitute. The participation in God's programme at a reasonable cost will also mean a participation in God's blessings for the payer and the community of faith. Based on past field experience of the researcher, this section confirms that local congregations have a great potential for growth when they adopt the tithe system. The Ezzagu congregations of the PCN could not stand on their own from their inception in 1939 because of poor financial stewardship of the members. But from 1989, when they responded to the call for tithing by the General Assembly, the situation changed. They were inaugurated as an autonomous Charge by 2003. The same could be said of the hundreds of the PCN parishes inaugurated in the past 17 years. The Nsukka congregation of the PCN reported in their stated annual meeting in February 1990 that the adoption of the tithe system had impacted on the overall performance of the congregation. The financial secretary analysed that only 22 persons made tithe returns in the year ended 1989 out of the average membership of 250. And the tithes received represented over 75% of the total income for the year ended 1989. The implication was that if the 22 persons were the only members in the congregation, the Church could have still carried on their programmes successfully (cf. PCN Nsukka Stated Annual Minutes 1990). In several places, individuals who paid tithes believed and testified that they were blessed by God in different ways. The theological perspective on tithing is an appeal for a greater understanding, and a wider acceptance of the tithe system, because when accepted and practised, it has the ability to impact on the overall performance of the Church. It gives opportunities for growth in biblical stewardship. The growth in stewardship will expel the external fund dependency, which has drained the energy, motivation, potential, and dignity of the African Church's ministry, leadership and membership.

#### **6.3.4 THE CAUTION**

There were indications in the Old Testament that people often failed to tithe (e.g. Neh 13:10-12); but there was also a reminder that the practice of tithing can be a substitute for real commitment. Amos 4:4 implied that people were faithful in tithing as though it were a substitute for faithful worship of God. Furthermore, their giving was not matched with a commitment to faithfulness within the community itself. Some lived in fine homes, had good incomes, and enjoyed cultured lives, but they were benefiting from a social structure that left many others impoverished (cf. 5:10-13; 6:4-6). They could afford to tithe and still be very well-off, and thus their tithing had become one of the ways they avoided God's lordship over their lives. Tithing is

not a substitute for mercy, justice and righteousness. Jesus' primary point in Matthew 23:23 was to criticize the scrupulous tithing of even few herbs grown in the backyard garden, if it were at the expense of fundamental issues of justice, integrity, and mercy. But one might have expected Jesus to say, "You should have practised the latter, and let the herbs take care of themselves" – or something equally dismissive. Instead, he said, "you should have practised the latter without neglecting the former."

In the Old Testament, giving the tenth to God didn't mean that the nine-tenths belonged to the individual, with the right to spend that any how. The tithe was an offering to show that all belongs to God. It provided the payer with a way of beginning the process of growth in the grace of giving. But the motives of tithing should be properly defined because it could be the source of pride (cf. Luke 18:11-14). Furthermore, the obligation in tithing was a theological one and not an ecclesiastical one, nor for a secular state to enforce as we have seen in the governmental<sup>137</sup> use of religious offerings. Whether or not the individual responds or adopts the tithe system is not the duty of the Church or the state to adjudicate. It is a matter of conscience.

The tithe system should not be understood as a manipulation of God or a magic wand to invoke God's blessings. Our empirical survey revealed that a good number of people in discomfort zones give tithes because they expect God's blessings. If that is the only motivation then the tithe system must have been misunderstood. The blessing associated with tithing is the effect of obedience, which is measured not by the amount of material possession one has, but by the level of a person's understanding of God's grace and dealings in one's life. The "get rich quick" mentality has become the theology of many African Church leaders. The proliferation of Churches in the continent can be traced to the idea that it is the shortest way to freedom from poverty, and thus some leaders can manipulate the members for their personal benefits. It is difficult to work together these days because of such self-interest among the leaders. The Churches in Africa should realize that the call to tithe is not for the enrichment of the pastors or Church leaders. It is for the support of the propagation of the gospel, and the care of the less privileged in the believing community.

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<sup>137</sup> See appendix 2

## **6.4 CONCLUSIONS**

Having examined the theological perspectives of tithing in the Old Testament against the background of the concept in the Ancient Near East, and conducted the empirical survey in the Presbyterian Church of Nigeria, our duty here is to review briefly some of the points encountered in the study.

(a) Our survey of tithing in the Ancient Near East and the Old Testament showed that the concept of tithing was not peculiar to ancient Israel. Other Ancient Near Eastern cultures practised it. The major sources for our study of the tithe system in ANE came from the ancient city state of Ugarit (ca. 14<sup>th</sup> – 13<sup>th</sup> Centuries BCE). The position and evaluation of the tithe in biblical culture cannot be fully appreciated without a clear understanding of its seminal importance in the economy of Canaan. The Ugaritic references to tithes came mainly from the religious, legal and economic texts. The king of Ugarit was the sole recipient of the tithes, which he distributed among his officials. Tithes were not exclusively for the priests or temple personnel; in Ugarit the tithe was a royal tax which the king exacted for himself and for the benefit of his court. There was no theological motivation, and this could explain why the king of Ugarit lost the solidarity of the people in time of war, because the tithe was used as a means to oppress them. When the prophet Samuel warned against the introduction of monarchy in Israel, it was in full understanding of what the neighbouring communities had suffered at the hands of their kings: "... He will demand a tenth of your seed and of the produce of your vineyards and give it to his administrators and his servants" (1 Sam 8:15-17). Other examples of the tithe system in the Ancient Near East came from Ancient Egypt (Old Kingdom), Old Assyria and Babylonia. A text portrayed the king of Egypt issuing decrees for the collection of tithes on all expeditions to the temple of Kahnum as a sign of gratitude to the deity who had promised him an end to the famine in the land. In Old Assyria, three categories of tithes were identified, namely:

- (i) tithe payable to gods or temple;
- (ii) the tithe of the king, paid mainly in silver, which was backed with an edict; and
- (iii) tithe lands which belonged to the goddess rented out to tenants who paid annual tax to the temple.

The payment of tithes was the responsibility of everyone, starting from the king to the local ruler and individual tenants. In Babylonia, tithes were imposed on the entire population, which included farmers, shepherds, gardeners, bakers, smiths, weavers, potters, and various administrative officials. No one was exempted, including the priests and other temple officials. Kings and princes, even tenant farmers on temple lands paid tithes in one form or another. The tenant farmers paid an annual rent to the temple, in addition to tithes.

However, despite some of these cited parallels to tithing from the Ancient Near East, none of the examples was as detailed and defined as the codes that provided for tithing in the Old Testament. Whereas theological motivations characterized the Old Testament tithes, the same could not be said of most of the examples from Ancient Near East.

(b) We did an exegetical study of the tithe system in the book of Numbers chapter 18. We saw that the background tradition-history of tithing centred on the activity of the sanctuary and the priesthood. The primary intention of the chapter was legislative. The Israelites were commanded to tithe as obedience to the law of the LORD and as a provision for the Levites and priests for their duties in the Tent of Meeting. In the hope of finding material outside the Bible to sketch the antecedents of early Israelite tithing, and to illuminate the social, economic and political movements that were at work in its development, we did not discover much of immediate relevance to Numbers 18. The complex priesthods and cultic groups of the religious institutions of Egypt, Assyria, Babylonia and Ugarit reflect organized urban civilizations, which were far removed from the society of the semi-nomadic, then semi-sedentary, Israelites before the days of the monarchy.

The tithe system in Numbers was obligatory. It was rooted in the theological understanding that the LORD was the owner of the land. The Israelites were to tithe all the wealth of the land that the LORD gave them as a means of submitting to the sovereignty of the LORD as the owner of the land. The tithe was both an expression of worship and a sacrifice of praise to God, the sovereign owner of the land. Economically, in contrast to other forms of offerings and sacrifices, tithing provided the most quantifiable measure of impost for the cult and its personnel. Apparently, the recipients of tithes in Numbers 18 were limited to the Levites and the priests. It was silent on other beneficiaries or other uses of the tithe, probably because of the priestly orientation of the book of Numbers.

(c) 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). 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.

(d) The empirical survey of the tithe system in the Presbyterian Church of Nigeria brought to light a number of issues that were enumerated. Most PCN Churches in all locations teach and practise tithing. The level of perceived acceptance was higher than the levels of perceived rejection or indecision. There were a number of influencing factors in their tithe payments. The most popular ones were location, gender, education and occupation. These independent variables determined the understanding of the concept and the practice of the tithe system in all the locations. The doubt expressed was, if most PCN Churches taught and practised tithing, why were some of them unable to fund their projects as required? So the assumption was that what some Churches pay in the name of tithes was just a token and not an actual tenth of their regular incomes.

Evidently, there were some other factors that militated against the high turnover of tithe proceeds in some of the Churches surveyed. The ranges covered family or domestic problems, late or irregular payment of salaries, lack of employment or low income, levies in the Church, not receiving the expected income, and the poor example of those who did not tithe or tithed irregularly, etc. Despite the problems expressed, there was an overwhelming support for the continuation of the tithe system in the Presbyterian Church of Nigeria. Most of the respondents thought that the purpose of the tithe was to support the Church's missions and projects, and to provide for the upkeep of the Church workers, foreigners, orphans and widows. And the doubt that was raised was whether the Church leadership was extending the benefits of the tithe system to the care of the less-privileged in their midst. On the motivation for tithing, all the respondents were in agreement that the strongest incentive for tithing was the acknowledgement that God was the owner of everything one has or will ever have. However, most respondents found it difficult

to discern the difference between worship and blessing as theological motivations for tithing. The Let us conclude this section with this statement from Tate (1973:161):

... Much may be said for tithing in the contemporary church. It does provide a definite plan for giving and fosters discipline in the affairs of the tither. It is a constant reminder that the church is due the highest priority. The tither is made aware that the ministry and ministers of Christ deserve more than the haphazard and slothful giving which has characterized so much Christian stewardship. Surely, even legalistic tithing honours Christ more than the sorry and selfish giving of the titbits of money and goods left over after Church members have satisfied their own desires. Tithing has the capability of producing liberality. It has been the experience of many that it is easier to give more when one begins with the tithe as a benchmark. Finally, the testimonies of tithers must not be discounted too much. There is ample evidence for the genuine joy and spiritual strength that tithing has brought to the faithful believers. It can be said of most of them that “first they gave themselves to the Lord.”

(e) In summing up our study of the theological perspectives of tithing in the Old Testament, and the possible implications for Africa, it has been shown that the practice of tithing was not peculiar to ancient Israel. We found only one tithe law in line with the submission of McConville (1984:74; cf. section 1.6.5), but with a slight variation presented in the summary of the historical developments below. He argued that Nehemiah drew from both Deuteronomic and Priestly laws in the composition and application of the tithe law. Evidently, what some people interpreted as multiple tithe-laws in the different codes that provided for tithing (e.g. first, second, or third tithes), reflect the socio-cultural context of the writers and the functions performed by tithes (cf. Kaufmann 1960:187-190).<sup>138</sup> The issue of contextualization was very prominent in the Old Testament. For example, Numbers was written from the perspective of the priests and

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<sup>138</sup> 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...”. But in the light of our findings, what Kaufmann (and a host of others) interpreted as different tithe laws were actually a variation of functions of one tithe law, which was occasioned by the context of the practitioners. 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.

Levites, while Deuteronomy was written from a wider perspective. The recipients of tithe were expanded in Deuteronomy because of the prevalent condition of the time, the cult centralization, and the humanitarian innovations of the book. The post-exilic book of Nehemiah clearly implemented only one tithe system in full view of all other codes before it. So the issue at stake here was a contextual one and not the evidence of a multiple tithe law in the Old Testament.

Deduced from the study, the historical development of tithing in the Old Testament can be reconstructed as follows:

- The tithe system was initially a voluntary offering to the Sanctuary and the cult personnel (cf. Wellhausen 1885/1994:156-159; Kaufmann 1960:191).<sup>139</sup> The Genesis accounts were attempts by writers to reconstruct the early beginnings of Israelite history (Gen 14:18-20; 28:20-22; cf. Amos 4:4). At this time there were no legalistic requirements for tithing. Those who paid tithes did so either as a voluntary offering or redemption of pledge to the sanctuary. The cult personnel were the only recognized rulers of the people and beneficiaries of the tithe,<sup>140</sup> so the system of government was theocratic. 1 Samuel 8:15-17 is a confirmation that the political, religious and economic life of the people was in the hands of the priests. Prophet Samuel saw the introduction of the monarchy as a threat to the theocratic ideals of the ancient Israel.
- The second development of tithing was when it received a legalistic backing and therefore became obligatory (Lev 27:30-24; Num 18:20-32). Political, religious and economic powers were still in the hands of the cult personnel. The community had grown with more formalized sanctuaries and structured services. This reflects the pre-monarchical period. The giving of the law was traced back to Moses in the wilderness. The structured priesthood also received legal backing from the same source (cf. Wellhausen 1885/1994:156; Kaufmann 1960:188; McConville 1984:71).
- Under the monarchy up to the beginning of the cult centralization, the political, religious and economic powers shifted to the king from the cult personnel. At this

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<sup>139</sup> Wellhausen (1885/1994:156-59) proposed three historical stages in the development of the institution of the tithe (Cf. Section 1.6.1).

<sup>140</sup> There is no evidence to show that the tithes were consumed by the worshippers or the givers in a communal meal, which was not appropriated by the Levites or Priests, as Wellhausen suggested (Wellhausen 1885/1994: 156-159).

time, the king could decide who stayed at the apex of the structured priesthood (cf. 1 Kgs 2:35). Also the king made provisions for the sanctuaries (cf. 1 Chron 29). It is not clear how the tithe system was practised for want of evidence during this period. Probably, Samuel's fear that the king "would exact a tenth from the people", i.e. appropriate the tithe for himself, might have been the practice at this period.

- The Deuteronomic tithe reflected the cult centralization period of Israelite history. Here the emphasis was not placed on the structured priesthood but on structured sanctuaries. The legal backing was also traced back to Moses, but more or less reflected the times of Hezekiah and Josiah. At this time, tithes were still obligatory, but the beneficiaries expanded to include the priests, Levites, foreigners, orphans and widows, and also support for annual festivals (Deut 14: 22-29). The political, religious and economic powers continued in the hands of the monarch. The king exercised control of the religious life of the people (cf. 2 Kgs 22-23). The services of some of the Levites in the local sanctuaries became redundant by reason of the centralized cult (cf. Deut 18).
- The last historical stage of the tithe system in the Old Testament was the post-exilic era found in the books of Nehemiah, Malachi and perhaps 2 Chronicles. Looking at Nehemiah 10:37-39: the Levites who received tithes from the people kept them at the storehouse of the temple in Jerusalem. Obviously, this was a redaction of Priestly provision of the Levites receiving tithes (Num 18:21-32), with Deuteronomic provision of the central sanctuary (Deut 14:22-29). At this time, the services of the Levites were placed on the margin, because the priests had outnumbered them on their return from exile. And to a great extent, political, religious and economic control was reverting back to the priests. In later Judaism, it was reported that a group of priests became very wealthy, exploited the people and disregarded the position of the Levites, which made some of them starve to death (Josephus Antiquities 20:204; cf. Belkin 1940:72-78).

The quest for the number of tithe laws and their historical development in the Old Testament may still be controversial, but the theological significance of the institution at different times and places remains the same. While we acknowledge all the efforts made by scholars to address the issues concerning tithing, we observed that there are no known scholarly monographs or books on the theological perspectives on tithing in the Old Testament. We hope that this dissertation will fill the gap and will become a reference source for future researchers of Biblical studies in demonstrating the relevance of Biblical theology to the contemporary setting. The Old Testament references to tithing revealed that the system was theologically motivated, which benefited ancient Israel economically, socially and politically. Theologically, the Israelites were to tithe all the wealth of the land that the LORD gave them as a means of submitting to the sovereignty of the LORD as the owner of the land. The tithe was both an expression of worship and a sacrifice of praise to God, the sovereign owner of the land. Economically, in contrast to other forms of offerings and sacrifices, tithing provided the most quantifiable measure of impost for the cult and its personnel. Socially, tithing became a channel of expressing love to God and love to neighbours by caring for the foreigner, the orphan and the widow, which was at the heart of the Torah. Politically, the theocratic ideal of ancient Israel's nationalism was strengthened because the custodians of the cult were devoted to their service. The Deuteronomic application of the tithe system reflected the broadest consideration for everyone in the community of faith, and should serve as good application base for the contemporary Church. The theological motivations for the tithe system in the Old Testament are paramount to building a self-governing, self-supporting and self-propagating Church in Africa. Church leaders and theologians in Africa should consider this concept afresh.

## TABLE 1: OCCURRENCES OF TITHE IN THE OLD TESTAMENT

**Table 1.1 מַעֲשֵׂר (Tithe - noun) in the Old Testament<sup>141</sup>**

Priestly Text	Deuteronomic Text	Prophetic Text	Chronistic Text
Lev. 27:30	Dt. 12:6	(Ezek 45:11, 14) <sup>142</sup>	Neh 10: 38
27:31	12:11	Amos 4:4	10:39(2x)
27:32	12:17	Mal 3:8	12:44
Num. 18:21	Dt. 14:23	3:10	13:5
18:24	14:28		13:12
18:26(3x)	26:12(2x)		2 Chr 31:5
18:28			31:6(2x)
			31:12
9x	7x	3x (2x)	10x

**Table 1.2 עָשָׂר (to tithe – verb) in the Old Testament<sup>143</sup>**

Qal	Piel	Hiphil
1 Sam 8:15	Deut 14:22(2x)	Deut 26:12
17	Neh 10: 38	Neh 10:39
2x	3x	2x

<sup>141</sup> Gen 14:20 contains one noun reference of מַעֲשֵׂר, usually referred to as the “Yahwistic source.”

<sup>142</sup> In Ezekiel, מַעֲשֵׂר is used simply as a measure, not in reference to tithes from the people.

<sup>143</sup> Two piel verbs are found in Gen 28:22 commonly referred to as the Elohist source.

**TABLE 2: (A) SURVEY OF TITHING IN THE PENTATEUCH**

Text	Hebrew/Ugarit concept & Translation	Recipient	Giver	Goods/Produce	Motivation/Context
Gen 14: 17-24	מְעִשָּׂר Tithe/tenth part/one-tenth.	The grain from the threshing floor and	Abraham.	War booties.	A tribute to the royal sanctuary.
Gen 28: 18-22	(2x) מְעִשָּׂר To tithe/ to give a tenth. A vow. 	The Worship Place (Bethel).	Jacob	Goods obtained in the course of a commercial expedition, etc.	A votive offering to the LORD'S Sanctuary
Lev 27: 30-33	(3x) מְעִשָּׂר Tithe/tenth part/one-tenth. Holy to the LORD. 	The LORD	The Israelites	The seed from the ground, fruit from the tree, herd and flock.	A Tax to the Sovereign owner of land, the LORD.
Num 18:21-32	(6x) מְעִשָּׂר Tithe/tenth part/one-tenth. As a wage not as a donation (v.31) כִּי־עֲשָׂרָה	The Levite (Tithe of tithes to the Priest).	The Israelites and the Levites (cf. Heb 7:4-10).		A wage in return for the services done for the LORD.
Deut 12: 1-19	(3x) מְעִשָּׂר Tithe/tenth part/one-tenth. The Place Which the LORD shall choose. הַמְקוֹם אֲשֶׁר יִבְחַר יְהוָה	The Household of the payer and the Levite for a communal meal	The Israelites.	Grain, wine, and oil (v.17).	Annual Obligation and Communal meal.
Deut 14: 22-29	(2x) מְעִשָּׂר Tithe/tenth part. You shall surely tithe. Year by year 	The payer's household, The Levite, the Foreigner, the orphan and the Widow.	The Israelites.	Produce of the field: Grain, wine, and oil (v.22, 23). Converted in money.	Annual Obligation, Communal meal and Charity.
Deut 26:12-15	(2x) מְעִשָּׂר Tithe/tenth part. Then you shall say Before the LORD 	The Levite, the Foreigner, the Orphan and the Widow.	The Israelites.	Produce (Not specific).	An Obligation, Charity.

**TABLE 2: (B) SURVEY OF TITHING IN UGARIT**

Text	Ugarit concept & Translation	Recipient	Giver	Goods/Produce	Motivation/Context
PRU III 16.153	<i>ma'asharu</i> Tithe/ village tithe	The king of Ugarit/ The king to his official.	The whole village as a unit.	Property, produce and currency.	A royal tax to the king. Slave labour; no theological motivation
PRU III 16.276	<i>esh`ru</i> Tithe/ one-tenth	The king of Ugarit/ The king to a family member	The whole village as a unit.	Property, produce and currency.	A royal tax to the king. Slave labour; no theological motivation
KTU 1.119:26-35	<i>Eshretu</i> Tithe/ banquet/ feast	Baal, the patron deity of the Ugarit.	The whole village as a unit presided by the king of Ugarit.	Grain, wine and oil, etc.	For Baal to repel an enemy's attack.

**TABLE 3: PROVISION FOR PRIESTS AND LEVITES IN NUMBERS 18**

Text	Giver	Beneficiary	Goods	Place Eaten	Motivation
<p>v. 8-19</p> <p>The Portion of the Priests for duties of the sanctuary and the altar</p>	The Israelites	<p>(a) Most sacred gifts = Every male (v 8)</p> <p>(b) Sacred gifts = Every member of the family who is clean (v 11, 13)</p>	<p>(a) Most Sacred gifts</p> <ul style="list-style-type: none"> <li>- Cereal offering</li> <li>- Sin offering</li> <li>- Guilt offering</li> </ul> <p>(b) Sacred gifts</p> <ul style="list-style-type: none"> <li>- Wave offerings (Oil, wine &amp; grain)</li> <li>- First ripe fruits</li> <li>- Devoted things</li> <li>- Firstlings of human/unclean animals</li> </ul>	<p>(a) Most sacred gifts at the Sanctuary (cf. Lev 6:14-18; 7:6)</p> <p>(b) Sacred gifts at any location</p>	As a due portion from the Lord
<p>v. 20-24</p> <p>The Portion of the Levites for Duties of the Sanctuary and Guard duty</p>	The Israelites	Every family member (v 31)	<p>Every tithe in Israel</p> <p>No allotment of territory (v 20)</p>	Any place (v 31)	As wages in return for service
<p>V. 25-32</p> <p>Instructions for the Levites (No abuse, lest you die)</p>	The Levites	Every family member of the Priest	Tithe of tithes from the Levites	Any place	An additional portion from the Lord for the priests

**TABLE 4: DEUTERONOMY’S PROVISION FOR TITHE**

<b>Text</b>	<b>Giver</b>	<b>Beneficiary</b>	<b>Goods</b>	<b>Place</b>	<b>Motivation</b>
12:1-28 Tithe and Offerings	The Israelites	For the giver to participate in a feast.  The Levites.  Foreigners, Orphans, and Widows.	Grain, Wine, Oil  Firstling of Herds and flocks  Vows, donations, etc.	Central Sanctuary	Pay careful attention to these words, which I command you, so that it may be well with you and your descendants forever when you do what is good and right in the sight of the LORD your God. (12:28).
14:22-27 Annual Tithe	The Israelites	For the giver to participate in a feast.  The Levite in your cities.	Grain  Wine  Oil	Central Sanctuary	So that you may learn to fear the LORD your God (14:23e)
14:28-29 Triennial Tithe	The Israelites	The Levite in your cities.  Foreigners, Orphans, and Widows.	Grain  Wine  Oil	Different Cities	So that the LORD your God will bless you in all the work of your hand (14:29e).
26:12-15 Tithe Declaration	The Israelites	The Levites.  Foreigners, Orphans, and Widows.	Grain  Wine  Oil	Declaration at the Central Sanctuary (26:13)	I have removed the sacred portion from the house ... in accordance with your entire commandment that you commanded me (26:13).

**TABLE 5: FREQUENCY/CROSS-TABULATED TABLES**

**5-1 Location**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Urban	43	53.1	53.1	53.1
	Sub-Urban	23	28.4	28.4	81.5
	Rural	15	18.5	18.5	100.0
	Total	81	100.0	100.0	

**5-2 Gender**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	5	6.2	6.2	6.2
	Male	30	37.0	37.0	43.2
	Female	46	56.8	56.8	100.0
	Total	81	100.0	100.0	

**5-3 Age Bracket**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	4	4.9	4.9	4.9
	18-25	11	13.6	13.6	18.5
	26-40	18	22.2	22.2	40.7
	41-65	44	54.3	54.3	95.1
	Over 65	4	4.9	4.9	100.0
	Total	81	100.0	100.0	

**5-4 Family Status**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	4	4.9	4.9	4.9
	Married	59	72.8	72.8	77.8
	Single	17	21.0	21.0	98.8
	Others	1	1.2	1.2	100.0
	Total	81	100.0	100.0	

**5-5 Occupation**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	3	3.7	3.7	3.7
Farming	5	6.2	6.2	9.9
Business	4	4.9	4.9	14.8
Salaried Work	49	60.5	60.5	75.3
Self Employment	7	8.6	8.6	84.0
Others	13	16.0	16.0	100.0
Total	81	100.0	100.0	

**5-6 Level of Education**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	5	6.2	6.2	6.2
Primary	7	8.6	8.6	14.8
Secondary	21	25.9	25.9	40.7
Tertiary/University	48	59.3	59.3	100.0
Total	81	100.0	100.0	

**5-7 Church Membership**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	3	3.7	3.7	3.7
Confirmed	74	91.4	91.4	95.1
Baptized	3	3.7	3.7	98.8
None	1	1.2	1.2	100.0
Total	81	100.0	100.0	

**5-8 Church Involvement**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	4	4.9	4.9	4.9
Minister	4	4.9	4.9	9.9
Elder	8	9.9	9.9	19.8
Leader	17	21.0	21.0	40.7
Member	48	59.3	59.3	100.0
Total	81	100.0	100.0	

**5-9 Church Attendance**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	11	13.6	13.6	13.6
	0-4x	13	16.0	16.0	29.6
	4-8x	27	33.3	33.3	63.0
	Over 8x	30	37.0	37.0	100.0
	Total	81	100.0	100.0	

**5-10 Does your Church teach and practise tithing?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	3	3.7	3.7	3.7
	Yes	78	96.3	96.3	100.0
	Total	81	100.0	100.0	

**5-11 Do you practise tithing?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	5	6.2	6.2	6.2
	No	1	1.2	1.2	7.4
	Yes	75	92.6	92.6	100.0
	Total	81	100.0	100.0	

**5-12 What percentage of your income do you tithe?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	6	7.4	7.4	7.4
	Not Sure	8	9.9	9.9	17.3
	Below 10%	18	22.2	22.2	39.5
	Exactly 10%	42	51.9	51.9	91.4
	Above 10%	7	8.6	8.6	100.0
	Total	81	100.0	100.0	

**5-13 How often do you tithe?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	2	2.5	2.5	2.5
	Once-in-a-while	11	13.6	13.6	16.0
	Monthly	53	65.4	65.4	81.5
	Weekly	15	18.5	18.5	100.0
	Total	81	100.0	100.0	

**5-14 The most recent tithe you paid was:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	5	6.2	6.2	6.2
Can't remember	6	7.4	7.4	13.6
Last 7-12 months	2	2.5	2.5	16.0
Last 2-6 months	20	24.7	24.7	40.7
This month	48	59.3	59.3	100.0
Total	81	100.0	100.0	

**5-15 How do you rate your tithing?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	4	4.9	4.9	4.9
Not Necessary	1	1.2	1.2	6.2
Voluntary (i.e. Optional)	10	12.3	12.3	18.5
Compulsory	66	81.5	81.5	100.0
Total	81	100.0	100.0	

**5-16 The strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	2	2.5	2.5	2.5
Strongly Disagree	1	1.2	1.2	3.7
Undecided	2	2.5	2.5	6.2
Agree	9	11.1	11.1	17.3
Strongly Disagree	67	82.7	82.7	100.0
Total	81	100.0	100.0	

**5-17 The following people are expected to tithe like every other person: Church workers, elders, house wives, students, and applicants:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	2	2.5	2.5	2.5
Strongly Disagree	2	2.5	2.5	4.9
Disagree	8	9.9	9.9	14.8
Undecided	4	4.9	4.9	19.8
Agree	28	34.6	34.6	54.3
Strongly Agree	37	45.7	45.7	100.0
Total	81	100.0	100.0	

**5-18 Tithing includes the following items: gifts, honoraria, allowances, and small income**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	4	4.9	4.9	4.9
	Strongly Disagree	1	1.2	1.2	6.2
	Disagree	2	2.5	2.5	8.6
	Undecided	8	9.9	9.9	18.5
	Agree	29	35.8	35.8	54.3
	Strongly Agree	37	45.7	45.7	100.0
	Total	81	100.0	100.0	

**5-19 Tithes are used for Church missions and projects, for the upkeep of Church workers, strangers, orphans and widows:**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	4	4.9	4.9	4.9
	Disagree	3	3.7	3.7	8.6
	Undecided	7	8.6	8.6	17.3
	Agree	25	30.9	30.9	48.1
	Strongly Agree	42	51.9	51.9	100.0
	Total	81	100.0	100.0	

**5-20 Levies in the Church discourage members from tithing:**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	6	7.4	7.4	7.4
	Strongly Disagree	24	29.6	29.6	37.0
	Disagree	19	23.5	23.5	60.5
	Undecided	7	8.6	8.6	69.1
	Agree	14	17.3	17.3	86.4
	Strongly Agree	11	13.6	13.6	100.0
	Total	81	100.0	100.0	

**5-21 Tithes should be paid even when one is in debts or encompassed with domestic needs:**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N/A	4	4.9	4.9	4.9
	Strongly Disagree	2	2.5	2.5	7.4
	Disagree	7	8.6	8.6	16.0
	Undecided	4	4.9	4.9	21.0
	Agree	29	35.8	35.8	56.8
	Strongly Agree	35	43.2	43.2	100.0
	Total	81	100.0	100.0	

**5-22 Even if the Church had lucrative investments, tithing of members would still be necessary:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	3	3.7	3.7	3.7
Strongly Disagree	2	2.5	2.5	6.2
Disagree	1	1.2	1.2	7.4
Undecided	3	3.7	3.7	11.1
Agree	18	22.2	22.2	33.3
Strongly Agree	54	66.7	66.7	100.0
Total	81	100.0	100.0	

**5-23 Tithe is the minimum gift from your income to God:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	6	7.4	7.4	7.4
Strongly Disagree	5	6.2	6.2	13.6
Disagree	4	4.9	4.9	18.5
Undecided	3	3.7	3.7	22.2
Agree	22	27.2	27.2	49.4
Strongly Agree	41	50.6	50.6	100.0
Total	81	100.0	100.0	

**5-24 Tithe-records measure ones commitment to the Church:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	7	8.6	8.6	8.6
Strongly Disagree	15	18.5	18.5	27.2
Disagree	13	16.0	16.0	43.2
Undecided	5	6.2	6.2	49.4
Agree	18	22.2	22.2	71.6
Strongly Agree	23	28.4	28.4	100.0
Total	81	100.0	100.0	

**5-25 Tithe-records are kept strictly confidential:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	7	8.6	8.6	8.6
Strongly Disagree	2	2.5	2.5	11.1
Disagree	13	16.0	16.0	27.2
Undecided	6	7.4	7.4	34.6
Agree	27	33.3	33.3	67.9
Strongly Agree	26	32.1	32.1	100.0
Total	81	100.0	100.0	

**5-26 Tithe-records compel more members to tithe:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	11	13.6	13.6	13.6
Strongly Disagree	8	9.9	9.9	23.5
Disagree	20	24.7	24.7	48.1
Undecided	11	13.6	13.6	61.7
Agree	23	28.4	28.4	90.1
Strongly Agree	8	9.9	9.9	100.0
Total	81	100.0	100.0	

**5-27 Tithe-records should be discarded; the above reasons are not reliable:**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	13	16.0	16.0	16.0
Strongly Disagree	28	34.6	34.6	50.6
Disagree	22	27.2	27.2	77.8
Undecided	6	7.4	7.4	85.2
Agree	8	9.9	9.9	95.1
Strongly Agree	4	4.9	4.9	100.0
Total	81	100.0	100.0	

**5-28 What is your greatest motivation for tithing?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	4	4.9	4.9	4.9
To avoid God's judgement	4	4.9	4.9	9.9
To expect God's blessings	23	28.4	28.4	38.3
Undecided	7	8.6	8.6	46.9
To respect the rules of the Church	1	1.2	1.2	48.1
To worship and obey God	42	51.9	51.9	100.0
Total	81	100.0	100.0	

**5-29 What do you think should be the motivation for tithing from Deuteronomy 14:23?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid To Worship God	45	55.6	55.6	55.6
Other comments	21	25.9	25.9	81.5
No comments	15	18.5	18.5	100.0
Total	81	100.0	100.0	

**5-30 What is the place of God's blessings in tithing from Deuteronomy 14:29?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Reward of obedience	4	4.9	4.9	4.9
Other comments	63	77.8	77.8	82.7
No comments	14	17.3	17.3	100.0
Total	81	100.0	100.0	

**5-30b What is the greatest problem or challenge you have experienced i tithing?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Domestic Problems	20	24.7	24.7	24.7
Church Related Problems	5	6.2	6.2	30.9
Little/No Income	6	7.4	7.4	38.3
Govt. Related Problem	7	8.6	8.6	46.9
Others	43	53.1	53.1	100.0
Total	81	100.0	100.0	

**5-31 Would you support the continuation of tithing in P.C.N with a greater commitment?**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid N/A	5	6.2	6.2	6.2
I Object	1	1.2	1.2	7.4
I Support	7	8.6	8.6	16.0
I strongly Support	68	84.0	84.0	100.0
Total	81	100.0	100.0	

**5-32 How often do you tithe? \* Location Cross-tabulation**

			Location			Total
			Urban	Suburban	Rural	
Q5: How often do you tithe?	N/A	Count	2	0	0	2
		% within Location	4.7%	.0%	.0%	2.5%
	Once-in-a-while	Count	3	7	1	11
		% within Location	7.0%	30.4%	6.7%	13.6%
	Monthly	Count	32	15	6	53
		% within Location	74.4%	65.2%	40.0%	65.4%
	Weekly	Count	6	1	8	15
		% within Location	14.0%	4.3%	53.3%	18.5%
Total	Count	43	23	15	81	
	% within Location	100.0%	100.0%	100.0%	100.0%	

5-33 How often do you tithe? \* Location \* Occupation Cross-tabulation

Occupation				Location			Total
				Urban	Suburban	Rural	
Farming	Q5: How often do you tithe?	Monthly	Count			1	1
			% within Location			20.0%	20.0%
	Weekly	Count			4	4	
		% within Location			80.0%	80.0%	
	Total	Count			5	5	
% within Location				100.0%	100.0%		
Business	Q5: How often do you tithe?	Once-in-a-while	Count	0	1	0	1
			% within Location	.0%	100.0%	.0%	25.0%
	Monthly	Count	1	0	0	1	
		% within Location	50.0%	.0%	.0%	25.0%	
	Weekly	Count	1	0	1	2	
		% within Location	50.0%	.0%	100.0%	50.0%	
	Total	Count	2	1	1	4	
% within Location		100.0%	100.0%	100.0%	100.0%		
Salaried Work	Q5: How often do you tithe?	Once-in-a-while	Count	0	3	0	3
			% within Location	.0%	18.8%	.0%	6.1%
	Monthly	Count	26	13	3	42	
		% within Location	86.7%	81.3%	100.0%	85.7%	
	Weekly	Count	4	0	0	4	
		% within Location	13.3%	.0%	.0%	8.2%	
	Total	Count	30	16	3	49	
% within Location		100.0%	100.0%	100.0%	100.0%		
Self Employment	Q5: How often do you tithe?	Once-in-a-while	Count	1	1	0	2
			% within Location	25.0%	100.0%	.0%	28.6%
	Monthly	Count	2	0	1	3	
		% within Location	50.0%	.0%	50.0%	42.9%	
	Weekly	Count	1	0	1	2	
		% within Location	25.0%	.0%	50.0%	28.6%	
Total	Count	4	1	2	7		
	% within Location	100.0%	100.0%	100.0%	100.0%		
Others	Q5: How often do you tithe?	Once-in-a-while	Count	2	2	1	5
			% within Location	40.0%	50.0%	25.0%	38.5%
	Monthly	Count	3	2	1	6	
		% within Location	60.0%	50.0%	25.0%	46.2%	
	Weekly	Count	0	0	2	2	
		% within Location	.0%	.0%	50.0%	15.4%	
Total	Count	5	4	4	13		
	% within Location	100.0%	100.0%	100.0%	100.0%		

5-34 How often do you tithe? \* Location \* Level of Education Cross-tabulation

Level of Education				Location			Total
				Urban	Suburban	Rural	
Primary	Q5: How often do you tithe?	Once-in-a-while	Count	1	2	0	3
			% within Location	100.0%	100.0%	.0%	42.9%
		Monthly	Count	0	0	1	1
			% within Location	.0%	.0%	25.0%	14.3%
		Weekly	Count	0	0	3	3
			% within Location	.0%	.0%	75.0%	42.9%
	Total	Count	1	2	4	7	
% within Location	100.0%	100.0%	100.0%	100.0%			
Secondary	Q5: How often do you tithe?	Once-in-a-while	Count	0	3	0	3
			% within Location	.0%	42.9%	.0%	14.3%
		Monthly	Count	8	4	0	12
			% within Location	72.7%	57.1%	.0%	57.1%
		Weekly	Count	3	0	3	6
			% within Location	27.3%	.0%	100.0%	28.6%
	Total	Count	11	7	3	21	
% within Location	100.0%	100.0%	100.0%	100.0%			
Tertiary/University	Q5: How often do you tithe?	Once-in-a-while	Count	2	2	1	5
			% within Location	7.4%	15.4%	12.5%	10.4%
		Monthly	Count	22	11	5	38
			% within Location	81.5%	84.6%	62.5%	79.2%
		Weekly	Count	3	0	2	5
			% within Location	11.1%	.0%	25.0%	10.4%
	Total	Count	27	13	8	48	
% within Location	100.0%	100.0%	100.0%	100.0%			

5-35 How often do you tithe? \* Level of Education \* Occupation Cross-tabulation

Occupation				Level of Education			Total
				Primary	Secondary	Tertiary/ University	
Farming	Q5: How often do you tithe?	Monthly	Count % within Level of Education	0 .0%	0 .0%	1 100.0%	1 20.0%
		Weekly	Count % within Level of Education	2 100.0%	2 100.0%	0 .0%	4 80.0%
	Total		Count % within Level of Education	2 100.0%	2 100.0%	1 100.0%	5 100.0%
Business	Q5: How often do you tithe?	Once-in-a-while	Count % within Level of Education	0 .0%	1 50.0%	0 .0%	1 25.0%
		Monthly	Count % within Level of Education	0 .0%	0 .0%	1 100.0%	1 25.0%
	Weekly	Count % within Level of Education	1 100.0%	1 50.0%	0 .0%	2 50.0%	
	Total		Count % within Level of Education	1 100.0%	2 100.0%	1 100.0%	4 100.0%
Salaried Work	Q5: How often do you tithe?	Once-in-a-while	Count % within Level of Education	2 100.0%	0 .0%	1 2.9%	3 6.3%
		Monthly	Count % within Level of Education	0 .0%	10 90.9%	31 88.6%	41 85.4%
	Weekly	Count % within Level of Education	0 .0%	1 9.1%	3 8.6%	4 8.3%	
	Total		Count % within Level of Education	2 100.0%	11 100.0%	35 100.0%	48 100.0%
Self Employment	Q5: How often do you tithe?	Once-in-a-while	Count % within Level of Education	1 50.0%	1 33.3%	0 .0%	2 28.6%
		Monthly	Count % within Level of Education	1 50.0%	0 .0%	2 100.0%	3 42.9%
	Weekly	Count % within Level of Education	0 .0%	2 66.7%	0 .0%	2 28.6%	
	Total		Count % within Level of Education	2 100.0%	3 100.0%	2 100.0%	7 100.0%
Others	Q5: How often do you tithe?	Once-in-a-while	Count % within Level of Education		1 33.3%	4 44.4%	5 41.7%
		Monthly	Count % within Level of Education		2 66.7%	3 33.3%	5 41.7%
	Weekly	Count % within Level of Education		0 .0%	2 22.2%	2 16.7%	
	Total		Count % within Level of Education		3 100.0%	9 100.0%	12 100.0%

5-36 Tithe-records measure ones commitment to the Church: \* Gender \* Location Cross-tabulation

Location				Gender		Total
				Male	Female	
Urban	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	0	2	2
			% within Gender	.0%	7.1%	4.9%
		Strongly Disagree	Count	4	4	8
			% within Gender	30.8%	14.3%	19.5%
		Disagree	Count	6	4	10
			% within Gender	46.2%	14.3%	24.4%
		Undecided	Count	0	2	2
			% within Gender	.0%	7.1%	4.9%
		Agree	Count	1	6	7
			% within Gender	7.7%	21.4%	17.1%
Strongly Agree	Count	2	10	12		
	% within Gender	15.4%	35.7%	29.3%		
Total			Count	13	28	41
			% within Gender	100.0%	100.0%	100.0%
Suburban	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	1	1	2
			% within Gender	11.1%	9.1%	10.0%
		Strongly Disagree	Count	0	2	2
			% within Gender	.0%	18.2%	10.0%
		Disagree	Count	3	0	3
			% within Gender	33.3%	.0%	15.0%
		Undecided	Count	0	3	3
			% within Gender	.0%	27.3%	15.0%
		Agree	Count	3	4	7
			% within Gender	33.3%	36.4%	35.0%
Strongly Agree	Count	2	1	3		
	% within Gender	22.2%	9.1%	15.0%		
Total			Count	9	11	20
			% within Gender	100.0%	100.0%	100.0%
Rural	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	0	1	1
			% within Gender	.0%	14.3%	6.7%
		Strongly Disagree	Count	3	2	5
			% within Gender	37.5%	28.6%	33.3%
		Agree	Count	1	2	3
			% within Gender	12.5%	28.6%	20.0%
		Strongly Agree	Count	4	2	6
			% within Gender	50.0%	28.6%	40.0%
Total			Count	8	7	15
			% within Gender	100.0%	100.0%	100.0%

5-37 Tithe-records measure ones commitment to the Church: \* Location \* Occupation Cross-tabulation

Occupation				Location			Total
				Urban	Suburban	Rural	
Farming	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count			1	1
			% within Location			20.0%	20.0%
		Strongly Disagree	Count			1	1
			% within Location			20.0%	20.0%
		Agree	Count			1	1
			% within Location			20.0%	20.0%
	Total	Count			5	5	
	% within Location			100.0%	100.0%		
Business	Q16: Tithe-records measure ones commitment to the Church:	Strongly Disagree	Count	1	0	0	1
			% within Location	50.0%	.0%	.0%	25.0%
		Agree	Count	1	1	0	2
			% within Location	50.0%	100.0%	.0%	50.0%
	Strongly Agree	Count	0	0	1	1	
	% within Location	.0%	.0%	100.0%	25.0%		
Total	Count	2	1	1	4		
	% within Location	100.0%	100.0%	100.0%	100.0%		
Salaried Work	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	1	1	0	2
			% within Location	3.3%	6.3%	.0%	4.1%
		Strongly Disagree	Count	4	2	2	8
			% within Location	13.3%	12.5%	66.7%	16.3%
		Disagree	Count	10	1	0	11
			% within Location	33.3%	6.3%	.0%	22.4%
		Undecided	Count	0	3	0	3
			% within Location	.0%	18.8%	.0%	6.1%
		Agree	Count	5	7	0	12
		% within Location	16.7%	43.8%	.0%	24.5%	
Strongly Agree	Count	10	2	1	13		
	% within Location	33.3%	12.5%	33.3%	26.5%		
Total	Count	30	16	3	49		
	% within Location	100.0%	100.0%	100.0%	100.0%		
Self Employment	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	1	0	0	1
			% within Location	25.0%	.0%	.0%	14.3%
		Strongly Disagree	Count	1	0	0	1
			% within Location	25.0%	.0%	.0%	14.3%
		Agree	Count	0	0	2	2
		% within Location	.0%	.0%	100.0%	28.6%	
Strongly Agree	Count	2	1	0	3		
	% within Location	50.0%	100.0%	.0%	42.9%		
Total	Count	4	1	2	7		
	% within Location	100.0%	100.0%	100.0%	100.0%		
Others	Q16: Tithe-records measure ones commitment to the Church:	N/A	Count	0	1	0	1
			% within Location	.0%	25.0%	.0%	7.7%
		Strongly Disagree	Count	2	0	2	4
			% within Location	40.0%	.0%	50.0%	30.8%
		Disagree	Count	0	2	0	2
			% within Location	.0%	50.0%	.0%	15.4%
		Undecided	Count	2	0	0	2
			% within Location	40.0%	.0%	.0%	15.4%
		Agree	Count	1	0	0	1
		% within Location	20.0%	.0%	.0%	7.7%	
Strongly Agree	Count	0	1	2	3		
	% within Location	.0%	25.0%	50.0%	23.1%		
Total	Count	5	4	4	13		
	% within Location	100.0%	100.0%	100.0%	100.0%		

5-38 Tithe-records compel more members to tithe: \* Location Cross-tabulation

			Location			Total
			Urban	Suburban	Rural	
Q18: Tithe-records compel more members to tithe:	N/A	Count	7	3	1	11
		% within Location	16.3%	13.0%	6.7%	13.6%
	Strongly Disagree	Count	6	2	0	8
		% within Location	14.0%	8.7%	.0%	9.9%
	Disagree	Count	12	8	0	20
		% within Location	27.9%	34.8%	.0%	24.7%
	Undecided	Count	7	4	0	11
		% within Location	16.3%	17.4%	.0%	13.6%
	Agree	Count	9	6	8	23
		% within Location	20.9%	26.1%	53.3%	28.4%
	Strongly Agree	Count	2	0	6	8
		% within Location	4.7%	.0%	40.0%	9.9%
	Total	Count	43	23	15	81
		% within Location	100.0%	100.0%	100.0%	100.0%

5-39 Tithe-records compel more members to tithe: \* Location \* Occupation Cross-tabulation

Occupation				Location			Total
				Urban	Suburban	Rural	
Farming	Q18: Tithe-records compel more members to tithe:	Agree	Count			3	3
			% within Location			60.0%	60.0%
	Strongly Agree	Count			2	2	
		% within Location			40.0%	40.0%	
Total			Count		5	5	
			% within Location		100.0%	100.0%	
Business	Q18: Tithe-records compel more members to tithe:	Strongly Disagree	Count	2	0	0	2
			% within Location	100.0%	.0%	.0%	50.0%
	Agree	Count	0	1	0	1	
		% within Location	.0%	100.0%	.0%	25.0%	
	Strongly Agree	Count	0	0	1	1	
		% within Location	.0%	.0%	100.0%	25.0%	
	Total			Count	2	1	1
			% within Location	100.0%	100.0%	100.0%	100.0%
Salaried Work	Q18: Tithe-records compel more members to tithe:	N/A	Count	4	1	0	5
			% within Location	13.3%	6.3%	.0%	10.2%
	Strongly Disagree	Count	2	2	0	4	
		% within Location	6.7%	12.5%	.0%	8.2%	
	Disagree	Count	9	6	0	15	
		% within Location	30.0%	37.5%	.0%	30.6%	
	Undecided	Count	6	3	0	9	
		% within Location	20.0%	18.8%	.0%	18.4%	
	Agree	Count	7	4	2	13	
		% within Location	23.3%	25.0%	66.7%	26.5%	
Strongly Agree	Count	2	0	1	3		
	% within Location	6.7%	.0%	33.3%	6.1%		
Total			Count	30	16	3	49
			% within Location	100.0%	100.0%	100.0%	100.0%
Self Employment	Q18: Tithe-records compel more members to tithe:	N/A	Count	1	0	0	1
			% within Location	25.0%	.0%	.0%	14.3%
	Disagree	Count	1	1	0	2	
		% within Location	25.0%	100.0%	.0%	28.6%	
	Agree	Count	2	0	2	4	
% within Location		50.0%	.0%	100.0%	57.1%		
Total			Count	4	1	2	7
			% within Location	100.0%	100.0%	100.0%	100.0%
Others	Q18: Tithe-records compel more members to tithe:	N/A	Count	0	2	1	3
			% within Location	.0%	50.0%	25.0%	23.1%
	Strongly Disagree	Count	2	0	0	2	
		% within Location	40.0%	.0%	.0%	15.4%	
	Disagree	Count	2	1	0	3	
		% within Location	40.0%	25.0%	.0%	23.1%	
	Undecided	Count	1	0	0	1	
		% within Location	20.0%	.0%	.0%	7.7%	
	Agree	Count	0	1	1	2	
		% within Location	.0%	25.0%	25.0%	15.4%	
Strongly Agree	Count	0	0	2	2		
	% within Location	.0%	.0%	50.0%	15.4%		
Total			Count	5	4	4	13
			% within Location	100.0%	100.0%	100.0%	100.0%

**5-40 What is your greatest motivation for tithing? \* Location Cross-tabulation**

			Location			Total
			Urban	Suburban	Rural	
Q20: What is your greatest motivation for tithing?	N/A	Count	3	1	0	4
		% within Location	7.0%	4.3%	.0%	4.9%
	To avoid God's judgement	Count	3	1	0	4
		% within Location	7.0%	4.3%	.0%	4.9%
	To expect God's blessings	Count	7	7	9	23
		% within Location	16.3%	30.4%	60.0%	28.4%
	Undecided	Count	3	3	1	7
	% within Location	7.0%	13.0%	6.7%	8.6%	
To respect the rules of the Church	Count	1	0	0	1	
	% within Location	2.3%	.0%	.0%	1.2%	
To worship and obey God	Count	26	11	5	42	
	% within Location	60.5%	47.8%	33.3%	51.9%	
Total	Count	43	23	15	81	
	% within Location	100.0%	100.0%	100.0%	100.0%	

**5-41 What is your greatest motivation for tithing? \* Occupation Cross-tabulation**

			Occupation					Total
			Farming	Business	Salaried Work	Self Employment	Others	
Q20: What is your greatest motivation for tithing?	N/A	Count	0	0	2	0	0	2
		% within Occupation	.0%	.0%	4.1%	.0%	.0%	2.6%
	To avoid God's judgement	Count	0	0	3	1	0	4
		% within Occupation	.0%	.0%	6.1%	14.3%	.0%	5.1%
	To expect God's blessings	Count	5	2	8	5	2	22
		% within Occupation	100.0%	50.0%	16.3%	71.4%	15.4%	28.2%
	Undecided	Count	0	0	4	0	3	7
	% within Occupation	.0%	.0%	8.2%	.0%	23.1%	9.0%	
To respect the rules of the Church	Count	0	0	1	0	0	1	
	% within Occupation	.0%	.0%	2.0%	.0%	.0%	1.3%	
To worship and obey God	Count	0	2	31	1	8	42	
	% within Occupation	.0%	50.0%	63.3%	14.3%	61.5%	53.8%	
Total	Count	5	4	49	7	13	78	
	% within Occupation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

5-42 What is your greatest motivation for tithing? \* Level of Education Cross-tabulation

			Level of Education			Total
			Primary	Secondary	Tertiary/ University	
Q20: What is your greatest motivation for tithing?	N/A	Count % within Level of Education	1 14.3%	0 .0%	1 2.1%	2 2.6%
	To avoid God's judgement	Count % within Level of Education	1 14.3%	1 4.8%	2 4.2%	4 5.3%
	To expect God's blessings	Count % within Level of Education	4 57.1%	10 47.6%	8 16.7%	22 28.9%
	Undecided	Count % within Level of Education	1 14.3%	2 9.5%	4 8.3%	7 9.2%
	To respect the rules of the Church	Count % within Level of Education	0 .0%	1 4.8%	0 .0%	1 1.3%
	To worship and obey God	Count % within Level of Education	0 .0%	7 33.3%	33 68.8%	40 52.6%
	Total	Count % within Level of Education	7 100.0%	21 100.0%	48 100.0%	76 100.0%

5-43 What is your greatest motivation for tithing? \* Location \* Occupation Cross-tabulation

Occupation				Location			Total
				Urban	Suburban	Rural	
Farming	Q20: What is your greatest motivation for tithing?	To expect God's blessings	Count			5	5
			% within Location			100.0%	100.0%
	Total		Count			5	5
			% within Location			100.0%	100.0%
Business	Q20: What is your greatest motivation for tithing?	To expect God's blessings	Count	0	1	1	2
			% within Location	.0%	100.0%	100.0%	50.0%
	To worship and obey God	Count	2	0	0	2	
		% within Location	100.0%	.0%	.0%	50.0%	
	Total		Count	2	1	1	4
			% within Location	100.0%	100.0%	100.0%	100.0%
Salaried Work	Q20: What is your greatest motivation for tithing?	N/A	Count	1	1	0	2
			% within Location	3.3%	6.3%	.0%	4.1%
	To avoid God's judgement	Count	2	1	0	3	
		% within Location	6.7%	6.3%	.0%	6.1%	
	To expect God's blessings	Count	4	3	1	8	
		% within Location	13.3%	18.8%	33.3%	16.3%	
	Undecided	Count	2	2	0	4	
		% within Location	6.7%	12.5%	.0%	8.2%	
To respect the rules of the Church	Count	1	0	0	1		
	% within Location	3.3%	.0%	.0%	2.0%		
To worship and obey God	Count	20	9	2	31		
	% within Location	66.7%	56.3%	66.7%	63.3%		
Total		Count	30	16	3	49	
			% within Location	100.0%	100.0%	100.0%	100.0%
Self Employment	Q20: What is your greatest motivation for tithing?	To avoid God's judgement	Count	1	0	0	1
			% within Location	25.0%	.0%	.0%	14.3%
		To expect God's blessings	Count	2	1	2	5
		% within Location	50.0%	100.0%	100.0%	71.4%	
To worship and obey God	Count	1	0	0	1		
	% within Location	25.0%	.0%	.0%	14.3%		
Total		Count	4	1	2	7	
			% within Location	100.0%	100.0%	100.0%	100.0%
Others	Q20: What is your greatest motivation for tithing?	To expect God's blessings	Count	1	1	0	2
			% within Location	20.0%	25.0%	.0%	15.4%
		Undecided	Count	1	1	1	3
		% within Location	20.0%	25.0%	25.0%	23.1%	
	To worship and obey God	Count	3	2	3	8	
	% within Location	60.0%	50.0%	75.0%	61.5%		
Total		Count	5	4	4	13	
			% within Location	100.0%	100.0%	100.0%	100.0%

5-44 What is your greatest motivation for tithing? \* Location \* Level of Education Cross-tabulation

Level of Education				Location			Total
				Urban	Suburban	Rural	
Primary	Q20: What is your greatest motivation for tithing?	N/A	Count	0	1	0	1
			% within Location	.0%	50.0%	.0%	14.3%
		To avoid God's judgement	Count	1	0	0	1
			% within Location	100.0%	.0%	.0%	14.3%
		To expect God's blessings	Count	0	0	4	4
		% within Location	.0%	.0%	100.0%	57.1%	
	Undecided	Count	0	1	0	1	
		% within Location	.0%	50.0%	.0%	14.3%	
	Total	Count	1	2	4	7	
		% within Location	100.0%	100.0%	100.0%	100.0%	
Secondary	Q20: What is your greatest motivation for tithing?	To avoid God's judgement	Count	1	0	0	1
			% within Location	9.1%	.0%	.0%	4.8%
		To expect God's blessings	Count	3	4	3	10
			% within Location	27.3%	57.1%	100.0%	47.6%
		Undecided	Count	1	1	0	2
		% within Location	9.1%	14.3%	.0%	9.5%	
	To respect the rules of the Church	Count	1	0	0	1	
		% within Location	9.1%	.0%	.0%	4.8%	
	To worship and obey God	Count	5	2	0	7	
		% within Location	45.5%	28.6%	.0%	33.3%	
	Total	Count	11	7	3	21	
		% within Location	100.0%	100.0%	100.0%	100.0%	
Tertiary/University	Q20: What is your greatest motivation for tithing?	N/A	Count	1	0	0	1
			% within Location	3.7%	.0%	.0%	2.1%
		To avoid God's judgement	Count	1	1	0	2
			% within Location	3.7%	7.7%	.0%	4.2%
		To expect God's blessings	Count	4	2	2	8
		% within Location	14.8%	15.4%	25.0%	16.7%	
	Undecided	Count	2	1	1	4	
		% within Location	7.4%	7.7%	12.5%	8.3%	
	To worship and obey God	Count	19	9	5	33	
		% within Location	70.4%	69.2%	62.5%	68.8%	
	Total	Count	27	13	8	48	
		% within Location	100.0%	100.0%	100.0%	100.0%	

## APPENDIX 1 QUESTIONNAIRE

**Aim:** The aim of this questionnaire is to ascertain to what extent members in The Presbyterian Church of Nigeria (P.C.N) are already acquainted with the concept and practice of Tithing, their understanding about it, and finally whether they would support its continuation with a greater commitment. This exercise is absolutely confidential, and the information given here will not be open for public scrutiny

**QUESTIONS:** (Please circle a number on the right to indicate your answer, except questions 1, 21, 22, 23)

1.	We would like to know just a little about you so that we can see how different types of people feel about the issues we will be examining: (Your name is not required).  a. Gender: ( <i>Male or Female</i> ) _____ b. Age bracket: ( [18-25]; [26-40]; [41-65]; [Over65] ) _____ c. Family Status: ( <i>Married or Single, etc</i> ) _____ d. Occupation ( <i>farming; business; Salaried work; Self employed; other</i> ) _____ e. Level of Education: ( <i>Primary, Secondary, or Tertiary/University</i> ) _____ f. Church Membership. ( <i>Confirmed, Baptized, or None</i> ) _____ g. Church Involvement: ( <i>Minister, Elder, Leader, Member, etc</i> ) _____ h. Church Attendance in a month [0-4x]; [4-8x]; [Over 8x] _____ i. Church Location ( <i>Rural; Sub-urban; or Urban</i> ) _____	
2.	Does your Church practice tithing? Not Sure..... 1 No..... 2 Yes..... 3	
3.	Do you practice tithing? Yes..... 5 No..... 1 If No, how do you contribute to the Church? _____	
4.	What percentage of your income do you tithe? Not Sure ..... 1 Below 10% ..... 2 Exactly 10% ..... 4 Above 10% ..... 5	
5.	How often do you tithe? Once-in-a-while ..... 1 Annually ..... 3 Monthly ..... 4 Weekly ..... 5	
6.	The most recent tithe you paid was: Can't remember ..... 1 Last 7-12 month..... 3 Last 2-6 months..... 4 This month..... 5	
7.	How do you rate your tithing? Not Necessary ..... 1 Voluntary (i.e. Optional)..... 2 Compulsory ..... 5	
Here are some of the issues about tithing in today's Church. Circle one number for each issue to show whether you		

Strongly Disagree (SD), Disagree (D), Undecided (U), Agree (A), or Strongly Agree (SA)						
8.	The strongest motivation for tithing is the acknowledgement that God is the owner of everything one has or will ever have.....	<u>SD</u> 1	<u>D</u> 2	<u>U</u> 3	<u>A</u> 4	<u>SA</u> 5
9.	The following people are expected to tithe like every other person: Church workers, elders, house wives, students, and applicants.....	1	2	3	4	5
10.	Tithes could be paid from the following items: gifts, allowances, and small income.....	1	2	3	4	5
11.	Tithes are used for Church missions and projects, for the upkeep of Church workers, foreigners, orphans and widows.....	1	2	3	4	5
12.	Levies in the Church discourage members from tithing.....	1	2	3	4	5
13.	Tithes should be paid even when one is in debts or encompassed with domestic needs (e.g. House rent, school fees, illness, etc).....	1	2	3	4	5
14.	Even if the Church had lucrative investments, tithing of members would still be necessary.....	1	2	3	4	5
15.	Tithe is the minimum contribution from your income to God .....	1	2	3	4	5
There are different opinions about recording the tithes of an individual. Beside each of the statements presented below, please indicate whether you Strongly Disagree (SD), Disagree (D), Undecided (U), Agree (A), or Strongly Agree (SD).						
16.	Tithe-records measure ones commitment to the Church .....	<u>SD</u> <u>1</u>	<u>D</u> <u>2</u>	<u>U</u> <u>3</u>	<u>A</u> <u>4</u>	<u>SA</u> <u>5</u>
17.	Tithe-records are kept strictly confidential .....	1	2	3	4	5
18.	Tithe-records compel more members to tithe .....	1	2	3	4	5
19.	Tithe-records should be discarded; the above reasons are not reliable.....	1	2	3	4	5
20.	What is your greatest motivation for tithing? To avoid God's judgement..... To expect God's blessings..... Undecided..... To respect the rules of the Church..... To worship and obey God.....					1 2 3 4 5
21.	What do you think should be the motivation for tithing from Deuteronomy 14:23? (Read it) .....					
22.	What is the place of God's blessings in tithing from Deuteronomy 14:29? (Read it) .....					
23.	What is the greatest problem or challenge you have experienced in tithing? .....					
24.	Would you support the continuation of tithing in PCN with a greater commitment? I strongly object .....					1
	I object .....					2
	I support .....					4
	I strongly support .....					5

Thanks for your co-operation.

## APPENDIX 2 FUTURE RESEARCH

### 1. The Tithe System in the New Testament

Tithing was an ingrained Jewish custom by the time of Jesus, and no specific command to tithe per se is found in the New Testament. References to tithing in the New Testament can be found in Matthew 23:23, Luke 11:42; 18:12, and the epistle to Hebrews 7:7-10.<sup>144</sup> The New Testament is silent about the application of tithing to Christianity, probably because it was already taken for granted. The same silence was observed in the United and Divided Monarchy in the Old Testament. There was no mention on how the tithe system was practised until the time of King Hezekiah. Even after Hezekiah, nothing was said about tithe until the post-exilic era of Nehemiah and Malachi. The silence didn't mean that the tithe concept was no longer valid. The same could be said of the New Testament (even though argument from silence can go either way: for or against). There were still priests, Levites, temple and synagogues in the Jewish faith (Judaism) of the New Testament times that needed support through tithes and other offerings. Tithe-paying was a general practice in the New Testament times up to the destruction of the Temple in 70 AD:

At this time King Agrippa conferred the high priesthood upon Ishmael, the son of Phabi.<sup>145</sup> There was enkindled mutual enmity and class warfare between the high priests, on the one hand, and the priests and the leaders of the populace of Jerusalem, on the other. Each of the factions formed and collected for itself a band of the most reckless revolutionaries and acted as their leader. And when they clashed, they used abusive language and pelted each other with stones. And there was not even one person to rebuke them. No it was as if there was no one in charge of the city, so that they acted as they did with full licence. Such was the shamelessness and effrontery which possessed the high priests that they actually

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<sup>144</sup> These New Testament passages speak for themselves. The tithe system was taken for granted.

<sup>145</sup> Ishmael was appointed in AD 59. He served for ten years according to the Talmud.

were so brazen as to send slaves<sup>146</sup> to the threshing floors to receive the **tithes** that were due to the priests, with the result that the poorer priests starved to death. Thus did the violence of the contending factions suppress all justice.

(Josephus – Antiquities bk. 20:179-181)

But Ananias had servants who were utter rascals and who, combining operations with the most reckless men, would go to the threshing floors and take by force the tithes of the priests; nor did they refrain from beating those who refused to give. The high priests were guilty of the same practices as his slaves, and no one could stop them. So it happened at that time that those of the priests who in olden days were maintained by the tithes now starved to death.

(Josephus – Antiquities bk. 20:204)

Early Christian workers were either voluntary workers or self-supporting workers (“tent-makers”), e.g. Apostle Paul (1 Cor. 9:1-18). But, the Church’s institutional growth and mission responsibilities warranted the formalizing of a regular support for the Church. The adoption of a principle was the issue here, and not a Jewish practice. Remember that tithing was not peculiar to Judaism. From Genesis to Malachi and on into the New Testament, tithing is a norm, but the significance of tithing is understood in a number of different ways. The practice hardly changes, but its aim and its meaning are worked out anew in different contexts and connections. The implication would be that tithing remains a norm today, but that we may need to discern afresh what God wants to do through tithing (cf. Goldingay 2002:203).

Just like the Old Testament, the New Testament taught about proportionate giving; giving as one is able; and giving cheerfully, and not out of compulsion (1 Cor 16:1-2; 2 Cor 8:11, 12; cf. Deut 16:16, 17):

With regard to the collection for the saints, please follow the directions that I gave to the churches of Galatia: On the first day of the week, each of you should set

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<sup>146</sup> It was forbidden for a priest even to assist in the threshing floors, since such assistance might have been thought to induce the Israelite to give him the tithe.

aside some income and save it to the extent that God has blessed you, so that a collection will not have to be made when I come.

(1 Cor 16:1, 2)

So here is my opinion on this matter: It is to your advantage, since you made a good start last year both in your giving and your desire to give, to finish what you started, so that just as you wanted to do it eagerly, you can also complete it according to your means. For if the eagerness is present, the gift itself is acceptable according to whatever one has, not according to what he does not have.

(2 Cor 8:10-12)

Then you are to celebrate the Festival of Weeks before the Lord your God with the voluntary offering that you will bring, in proportion to how he has blessed you. You shall rejoice before him – you, your son, your daughter, your male and female slaves, the Levites in your villages...

Three times a year all your males must appear before the Lord your God in the place he chooses for the Festival of Unleavened Bread, the Festival of Weeks, and the Festival of Temporary Shelters; and they must not appear before him empty-handed. Every one of you must give as you are able, according to the blessing of the Lord your God that he has given you.

(Deut 16:10-11, 16-17)

Paul's admonitions cited above did not originate with the New Testament. It was not a new format for Christian stewardship that has nullified every light received in the Old Testament. He was re-echoing an Old Testament principle. The appeal was for a special famine-relief offering for the suffering and needy saints in Jerusalem. Relief efforts were intended here, and not a reference to the regular support for an established institution or the moral obligation of providing for those who serve in the gospel ministry.

Tithing was a commandment and not a suggestion. Even though tithing was a commandment (including other aspects of giving), keeping the law of God was to be seen as a delight and not a burden in both the Old and New Testaments (Ps 19:9, 10). In both Testaments,

those who receive ministry were under obligation to give in support of the ministry. This was highlighted by Apostle Paul, and was a reaffirmation of an Old Testament principle (1 Cor 9:13, 14; cf. Num 18:21):

Don't you know that those who serve in the temple eat food from the temple, and those who serve at the altar receive a part of the offerings? In the same way the Lord commanded those who proclaim the gospel to receive their living by the gospel.

(1 Cor 9:13, 14)

See, I have given the Levites all the tithes in Israel for an inheritance, for their service which they perform – the service of the tent of meeting.

(Num 18:21)

While the death of Jesus fulfils, and therefore nullifies sacrificial and ceremonial laws, the same cannot be said of the moral laws.<sup>147</sup> The moral laws remain unchanged forever. We are not to pick and choose the laws to obey. Our respect and honour for our parents, for example, are eternal requirements for godly living, valid in both Old Testament and New Testament. Furthermore, just as the Sabbath law is still kept today in a new way in Christianity on Sunday, so tithing is understood. It is no longer observed as though one were observing Jewish customs or making provisions for Levites and Priests, but for the support of the gospel and Church missions. Theological values or godly principles are eternal; they are the same in every generation, even though the method of application may differ.

## **2. Governmental collection of religious offerings**

The discussion in this section was adapted from the Wikipedia Encyclopaedia (cf. <http://en.wikipedia.org/wiki/Tithe-Wikipedia>). The summary of how some contemporary state governments adopted the tithe system on behalf of the Churches and the effect is outlined below:

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<sup>147</sup> The Book of Numbers clearly projected Tithing as a moral law (cf. Num 18:21-32). Numbers wrote from the perspective of the priesthood to show why they were beneficiaries of the tithe. Deuteronomy wrote from a broader perspective, indicating that beneficiaries included Levitical Priests, Foreigners, Orphans, Widows and for the support of the annual pilgrimage feasts, which the payer's household was required to participate in.

## **England**

The right to receive tithes was granted to the English churches by the Monarch and were given legal force by the Statute of Westminster of 1285. The Dissolution of the Monasteries led to the transfer of many tithe rights from the Church to secular landowners, and then in the 1530s to the Crown. The system ended with the Tithe Commutation Act 1836, which replaced tithes with a rent charge decided by a Tithe Commission. At first this commutation reduced problems for the ultimate payers by adding tithes in with rents. Later the decline of large landowners led tenants to become freeholders and they again paid directly; this also led to renewed objections of principle by non-Anglicans (e.g. when farmers rose in revolt). The rent charges paid to landowners were converted by the Tithe Act 1936 to annuities paid to the state through the Tithe Redemption Commission. The payments were transferred in 1960 to the Board of Inland Revenue, and finally terminated by the Finance Act 1977.

## **France**

The state collected the tithes, called “la dime” in 585 AD, which were originally meant to support the local parish; but by the 16th century many "dimes" went directly to distant abbeys, monasteries, and bishops, leaving the local parish impoverished. This contributed to general resentment. In the Middle Ages, some monasteries also offered the "dime" in homage to local lords in exchange for their protection, but this practice was forbidden by the Lateran Council of 1179.

## **Germany**

Germany levies a church tax (on all persons declaring themselves to be Christians) amounting to roughly 8-9% of the income tax, which is effectively between 0.2% and 1.5% of total income – very much depending on one’s social and financial situation. The proceeds are shared amongst Catholic, Lutheran, and other Protestant Churches. The church tax (Kirchensteuer) traces its history to a concordat signed between the Holy See and the German Reich in July 1933.

## **Ireland**

In Ireland, tithes were local religious tax-like payments, which funded and maintained the established state church, namely, the Anglican Church of Ireland, to which only a small minority of the population belonged. Not only its own adherents, but also members of other faiths were

liable to it. The collection of tithes was violently resisted in the so-called Tithe War of 1831-1836. With the disestablishment of the Church of Ireland, tithes were abolished.

### **Spain and Spanish America**

Both the tithe (diezmo), a tax of 10% on all agricultural production, and "first fruits" (primicias), an additional harvest tax, were collected in Spain throughout the medieval and early modern periods for the support of local Catholic parishes. The tithe crossed the Atlantic with the Spanish Empire; however, the Indians, who made up the vast majority of the population in colonial Spanish America, were exempted from paying tithes on native crops such as corn and potatoes that they raised for their own subsistence. After some debate, Indians in colonial Spanish America were forced to pay tithes on their production of European agricultural products, including wheat, silk, cows, pigs, and sheep. The tithe was abolished in several Latin American countries, including Mexico, soon after independence from Spain; others, including Argentina and Peru, still collect tithes today for the support of the Catholic Church. The tithe was abolished in Spain itself in 1841.

### **Sweden**

Until the year 2000, Sweden had a mandatory church tax for those who belonged to the Church of Sweden, which funnelled about \$500 million annually into the Church. Owing to a change in legislation, the tax was withdrawn in 2000. However, the Swedish government has agreed to continue collecting from individual taxpayers the annual payment that has always gone to the Church. But now the tax will be an optional check-off box on the tax return. The government will allocate the money collected to Catholic, Muslim, Jewish and other faiths as well as the Lutherans, with each taxpayer directing where his or her taxes should go.

### **United States**

The United States has never collected a church tax or mandatory tithe from its citizens, under the principle of separation of Church and State. The United States and its governmental subdivisions do, however, exempt most churches from payment of income tax (under Section 501(c)(3) of the Internal Revenue Code and similar state statutes) and other taxes such as sales and property taxes, either in whole or in part.

The tithing principle, though ancient, was seen as the basic formula for the continuous support of various Church institutions by different State governments. The problems encountered in the tithe system that warranted its abolition in certain quarters cannot be attributed to the concept of tithing, but to the methods of application. Whether or not the tithe system will work today in African Churches will be determined by how the concept is both understood and applied by the various Church institutions.

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