

FOUNDATIONS OF TITHING IN THE OLD TESTAMENT

Leviticus 27:30-32

'And all the tithe (tenth part) of the land, whether the seed of the land or the fruit of the tree, is the Lord's; it is holy to the Lord. If a man wishes to redeem any part of his tithe, he shall add one-fifth to it. For every tithe of the herd or flock, whatever passes under the shepherd's staff, the tenth one shall be holy to the Lord. ³³ The man is not to be concerned whether the animal is good or bad, nor shall he exchange it. But if he does exchange it, then both it and its substitute shall become holy; it shall not be redeemed.'''

Observations:

- The Levites inherited the priesthood instead of land
- God defines a tithe as fruits of the land and not money
- God instituted a 20% penalty for tithing money

Numbers 18:21-26

Behold, I have given the Levites all the tithe in Israel as an inheritance, in return for their service which they perform, the service of the Tent of Meeting (tabernacle). The Israelites shall never again approach the Tent of Meeting the covered sanctuary, the Holy Place, and the Holy of Holies, or they who do will incur sin and die. Only the Levites shall perform the service of the Tent of Meeting (tabernacle), and they shall bear their iniquity; it shall be a statute forever throughout your generations, that the Levites shall have no inheritance of land among the children of Israel. But the tithe of the Israelites, which they present as an offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, 'They shall have no inheritance among the children of Israel.' Then the LORD spoke to Moses, saying, "Moreover, you shall speak to the Levites and say to them, 'When you take from the Israelites the tithe which I have given to you from them as your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe paid by the people.'

Observations:

- A tithe of the tithe – nothing is so big or small that shouldn't be tithed

Nehemiah 12:42-45

And the singers sang, with Jezrahiah as their leader. Also on that day they offered great sacrifices and rejoiced because God had given them great joy; the women and children also rejoiced, so that the joy of Jerusalem was heard from far away. On that day men were appointed over the chambers for the stores, the contributions, the first fruits and the tithes, to gather into them from the fields of the cities the portions required by the law for the priests and the Levites; for Judah rejoiced over the priests and Levites who served. And they performed the worship of their God and the service of purification; so did the singers and gatekeepers, as David and his son Solomon had commanded.

Observations:

- Judah rejoiced over the priests and Levites who served
- Immediately, they performed the worship of their God

Nehemiah 13:4-10

Now prior to this, Eliashib the priest, who was appointed over the chambers of the house of our God, and was related to Tobiah, our adversary, had prepared for Tobiah a large room where previously they had put the grain offerings, the frankincense, the utensils, and the tithes of grain, new wine, and olive oil which were given by commandment for the Levites, the singers, and gatekeepers, and the contributions for the priests. ⁶ But during all this time I was not at Jerusalem, for in the thirty-second year of Artaxerxes, king of Babylon I went to the king. Then after some time I asked for a leave of absence from the king, and I came to Jerusalem. Then I discovered the evil thing that Eliashib had done for Tobiah by preparing a room for him in the courtyards of the house of God. It was very displeasing to me, so I threw all of Tobiah's household furnishings out of the room. Then I gave an order, and they cleaned the rooms; and I put back there the utensils of the house of God with the grain offerings and the frankincense. ¹⁰ I also discovered that the portions due the Levites had not been given to them, so that the Levites and the singers who did the work had gone away, each one back to his own field. Then I reprimanded the officials and said, "Why is the house of God neglected?" So I gathered the Levites and singers together and restored them at their posts.

Observations:

- The church's priority is worship, including tithing. It isn't making everyone comfortable.
- Don't confuse personal things with God's things – they're all God's things anyway!
- There is no substitute for the tithe

Malachi 3:7-12

Yet from the days of your fathers you have turned away from My statutes and ordinances and have not kept them. Return to Me, and I will return to you," says the Lord of hosts. "But you say, 'How shall we return?'

⁸Will a man rob God? Yet you are robbing Me! But you say, 'In what way have we robbed You?' In tithes and offerings you have withheld. ⁹You are cursed with a curse, for you are robbing Me, this whole nation! ¹⁰Bring all the tithes – the tenth – into the storehouse, so that there may be food in My house, and test Me now in this," says the Lord of hosts, "if I will not open for you the windows of heaven and pour out for you so great a blessing until there is no more room to receive it. Then I will rebuke the devourer – insects and plague – for your sake and he will not destroy the fruits of the ground, nor will your vine in the field drop its grapes before harvest," says the Lord of hosts. "All nations shall call you happy and blessed, for you shall be a land of delight," says the Lord of hosts.

Observations:

- Return to my commands, and I'll return to you (v. 7)
- Disobedience in tithing ushers in curses (v. 9)
- Obedience in tithing ushers in blessing (v. 10)