



Torah Economics - *Offerings and Tithes*

by Tim Kelley

For the past two sessions, we've discussed the economic structure of ancient Israel. In those studies we found that the majority of text pertaining to Torah economics dealt specifically with how the Israelites were to help the poor among them. We also found that YHVH gave guidelines, but seldom gave details as to how each person was to provide relief to his poor Israelite brother. For instance, the farmer was to leave the corners of his field un-harvested so the poor could glean them, but YHVH never defined the corners. We also found that the poor were expected to work in order receive help, and in so doing – they maintained their dignity during their struggle to become financially independent once again.

In this third and final study in this series, we'll look into areas of economics that did not pertain to the poor, but rather those that pertained to the financing of the ecclesiastical responsibilities of the new Israelite nation. - offerings and tithes. But before we do, it's important that we put into perspective the vast difference between how YHVH intended for Israel's to be government to work and how Israel's government ended up working.

YHVH intended for Israel to be a theocracy. He was the king, and everyone else was simply that – everyone else. The Torah was the law of the land, and there were no laws beyond the 613 precepts¹ of the Torah except for the unwritten Hittite law that most near-eastern nations lived by, and only if they were not in opposition to the Torah. The Torah provided for a system of mostly local judges, one of which would be the chief judge. At the time Israel became a nation, Moses was the chief judge. There was no standing army, but every male was expected to be a part of the army whenever Israel went into battle. There was also no “church”, yet every father and firstborn male was expected to be the priest of the family². Since every landowner was expected to help the poor, there was no need for a government or church-based system to help the poor. Everyone took care of themselves, and the poor were helped by everyone. Thus, “government” was small and local, and required very little income from the people.

Unfortunately, that system had to be modified just months after Israel became a nation. Because of the sin of the golden calf and the firstborn's reluctance to take the lead in dealing with the people's sin, the priesthood was transferred from the firstborn and given to the tribe of Levi. As a result, the Levitical system was created, a system that required financial assistance from the people. Thus the tithing system was put into service.

Roughly four hundred years later Israel rejected YHVH as their king. As a result, many people were moved off the farm and into a standing army which required taxes to be collected in order to pay for the army. In addition, massive building programs were undertaken, requiring even greater taxes. Thus Israel became burdened with tithes and excessive taxes – neither of which were part of YHVH's original plan for Israel.

So, whereas a small (or might we say – non-existent) government required little, if any income in order to perform its limited function, the further the people moved away from God, the greater their government and their tax burden became until it got so burdensome that many of the Israelites rebelled and the nation was split.

With this background in mind, let's look at the various income streams God set up for the Israelite people.

Israel became a nation at Mount Sinai when they agreed to the covenant YHVH made with them. That covenant consisted of the instructions found in chapters 20 – 24 of Exodus along

¹ Though there are 613 Torah commandments, many of those pertaining to the Levitical priesthood would not have been necessary had it not been for the sin of the Golden Calf.

² Numbers 3:11-13

with the instructions for building the Tabernacle, a place where YHVH could live with them³ (chapters 25-31).

Because YHVH included instructions pertaining to the Tabernacle and the priesthood, it seems apparent that He intended for these to be a part of His service even before the Levitical system began. We know that sacrifices existed on an individual basis before the Levitical system, so it would seem appropriate that YHVH would establish an organized system for performing the sacrifices if indeed six hundred thousand families were going to begin to bring sacrifices with the establishment of this new nation. The difference between YHVH's original intent and what became later is that originally, the firstborn were the priests . . . not the Levites.

In these passages (Exodus 20-24) we find only three means of support for the various activities of the Tabernacle: the redemption of the firstborn, the half-shekel "Temple" tax, and the first fruits offerings. In addition, there was the one-time offering for the construction of the tabernacle.⁴

Redemption of the Firstborn

The firstborn children along with the firstborn of the animals had been spared in the Exodus by the blood of the Passover lamb. They were set-apart to YHVH for His service. They were redeemed - purchased by that blood - and as a result, belonged to God . . . He owned their life.

ESV Numbers 3:13 . . . all the firstborn are mine. On the day that I struck down all the firstborn in the land of Egypt, I consecrated for my own all the firstborn in Israel, both of man and of beast. They shall be mine: I am the LORD."

Therefore YHVH required the firstborn of the clean animals to be sacrificed, but because unclean animals were unfit for sacrifice, and child sacrifice is abhorrent to God, He instructed the Israelites to redeem their unclean animals as well as their firstborn sons⁵.

ESV Exodus 13:13 Every firstborn of a donkey you shall redeem with a lamb, or if you will not redeem it you shall break its neck. Every firstborn of man among your sons you shall redeem.

Animals were normally redeemed during their first year, but firstborn sons were redeemed shortly after they were born. The redemption price was five shekels of silver⁶.

ESV Numbers 18:16 And their redemption price (at a month old you shall redeem them) you shall fix at five shekels in silver, according to the shekel of the sanctuary, which is twenty gerahs.

Thus, the very first income stream for the new Israelite nation was the animals and money received as a result of the redemption of the firstborn. The firstborn animals brought by the people along with the animals purchased with the redemption money became part of the sacrificial system during the festivals, and were eaten as part of the fellowship meals that included YHVH and the family of the person who brought the animal.⁷

ESV Deuteronomy 15:19-20 "All the firstborn males that are born of your herd and flock you shall dedicate to the LORD your God. You shall do no work with the firstborn of your herd, nor shear the firstborn of your flock. ²⁰ You shall eat it, you and your household, before the LORD your God year by year at the place that the LORD will choose.

³ Many Hebrew scholars say the original text indicates that YHVH was going to live in them, not just amongst them. See Exodus 29:45

⁴ Exodus 25

⁵ Females could not be a part of the priesthood

⁶ Money (KJV) = כֶּסֶף 3701, keceph {keh'-sef} – silver or money

⁷ Blemished animals could be eaten at home (Deut. 15:21-22)

Though the redemption of the firstborn did, in effect, buy them out of the full-time service of the priesthood, it did not release them from fulfilling that role in their family. Under YHWH's original plan there would have been no need for a full-time priesthood since all the firstborn would be serving as priests and thus every family would have its own priest. Unlike the later "Levitical" priests, the "firstborn" priests would inherit land just as the other Israelites – in fact, they would receive a double portion. Thus, it's assumed that they would serve as part-time priests, with their main vocation being farming or husbandry. As mentioned earlier, this all changed within a few months.

Firstfruits

The next means of providing for the sacrificial system was with the firstfruits.

^{ESV} **Exodus 23:19** "The best of the firstfruits of your ground you shall bring into the house of the LORD your God.

The firstfruits were given to the priests (not the Levites) and were a way to provide for them during their service in the Tabernacle. The indication is that a farmer did not bring all the firstfruits of the field, but only the best – the ones that could be put in a basket.

^{ESV} **Deuteronomy 26:2** you shall take some (ראשית – re'sheet - Strong's 7225) of the first of all the fruit of the ground, which you harvest from your land that the LORD your God is giving you, and you shall put it in a basket, and you shall go to the place that the LORD your God will choose, to make his name to dwell there.

Atonement Money

The final means of providing for the Tabernacle services was with the Atonement money related to the census of Exodus 30.

^{ESV} **Exodus 30:11-15** The LORD said to Moses, ¹² "When you take the census of the people of Israel, then each shall give a ransom for his life to the LORD when you number them, that there be no plague among them when you number them. ¹³ Each one who is numbered in the census shall give this: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as an offering to the LORD. ¹⁴ Everyone who is numbered in the census, from twenty years old and upward, shall give the LORD's offering. ¹⁵ The rich shall not give more, and the poor shall not give less, than the half shekel, when you give the LORD's offering to make atonement for your lives.

According to Daniel Lancaster⁸ the purpose of the ransom money was to avoid the plague associated with counting people. The theory was that each person would give the same amount of money (a half-shekel) and that the money would then be counted in order to determine the number of persons. The money served a two-fold purpose, 1) it provided a covering for the person's life, and 2) since the money was used in the service of the Tabernacle, it gave each person a direct connection to the Tabernacle.

Though there is no pattern in the Torah that indicates a census was done every year⁹, by the first century it had become a yearly event, and thus the atonement money, which by then had become known as the Temple Tax, was levied each year. This may have been based on a voluntary tax the Jewish people in the time of Ezra had obligated themselves to.

⁸ Torah Club Volume 5, pg. 525, First Fruits of Zion, Marshfield, MO

⁹ **The Temple** by Alfred Edersheim (Eerdmans Pub. Co. reprinted 1979, p.73), many Biblical scholars are not certain whether the atonement money was an annual tribute that was connected with a census that Yahweh gave Israel.

ESV Nehemiah 10:32 "We also take on ourselves the obligation to give yearly a third part of a shekel for the service of the house of our God . . .

Since it's unlikely the Atonement money was intended to be a yearly tax, we can assume that it was not part of the recurring income stream for the Tabernacle. Therefore, prior to the establishment of the Levitical system, income for the Tabernacle services came from the redemption of the firstborn and the first fruits offerings, but the sin of the Golden calf changed that.

Tithes

Aaron was supposed to be a leader of the Israelites even before he became High Priest. He was Moses' brother and along with Moses, dared to defy the Pharaoh of Egypt; but when the Israelites got restless after Moses delayed coming down from the mountain, he stood by and let the people fashion an idol and worship another god. As a result, Moses told all the Israelites who would stand by YHVH to assemble with him. The firstborn of Israel failed to do so. Only the Levites stood with him in obedience to YHVH. Thus the Levites replaced the firstborn as priests.

ESV Numbers 3:11-12 ¹¹ And the LORD spoke to Moses, saying, ¹² "Behold, I have taken the Levites from among the people of Israel instead of every firstborn who opens the womb among the people of Israel. The Levites shall be mine.

Not only did the Levites replace the firstborn, they also became part of a full-time priesthood¹⁰, and as such, they would not have the time to be full-time farmers. Therefore, it became the responsibility of the other Israelite tribes to support them.

Tithing became part of the Hebrew economic system because of the sin of the golden calf. It was not part of YHVH's original economic system nor was it found in the original covenant at Sinai. Before tithing came along God had already provided a way for Israel to take care of the poor and to take care of the needs of the Tabernacle. If it had not been for the Levites taking over the priesthood, there would have been no need for the tithe.

Tithing was introduced in the last chapter of Leviticus.

ESV Leviticus 27:30 "Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD's; it is holy to the LORD.

In this introduction to tithing, YHVH made it clear that the tithe included only agricultural products. As part of a sharecropping arrangement with God, only a land-owner paid the tithe. The wage earner never paid the tithe, even if he was working for the land owner. Though money was a common means of exchange for the wage earner, it was never used in tithing. In fact, if a person wanted to convert his tithe to money, he had to add a fifth of the value to it.

ESV Leviticus 27:31 If a man wished to redeem some of his tithe, he shall add a fifth of the value to it.

The tithe was not necessarily the first tenth of the increase. God was not greedy. If you had not had a good agricultural year, YHVH took partial responsibility for that and therefore only took the last tenth, not the first tenth, especially in the case of livestock.

ESV Leviticus 27:32 And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD.

YHVH was very specific in regards to who could receive the tithe and for what purpose.

ESV Numbers 18:21 "To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting,

¹⁰ Since Aaron was a Levite, and the role of the Levites was to serve the priests, for the purpose of this teaching, I'm considering the Levites to be a functional part of the priesthood.

The Levites were the only ones who could receive the tithe, and then only while they were an active part of the priestly service, either at the Tabernacle or in their community. Even the priests could not receive the regular tithe, but were only entitled to a tenth of the tithe which they received from the Levites, not from the normal Israelite¹¹.

Most years, the tithe was brought to Jerusalem (or Shiloh before Jerusalem became the capital) and from there was distributed to the Levites, who in turn, gave a tenth to the priests. In most cases this happened as part of the pilgrimage festivals.

ESV Deuteronomy 12:5-6 But you shall seek the place that the LORD your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, ⁶ and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock.

While making the trip to Jerusalem, the Israelite farmer and his household was allowed to eat from the tithes. This would stand to reason since he was bringing the tithe on behalf of his sharecropping partner – YHVH.¹²

On the 3rd and 6th year of a seven year cycle, the tithe was kept in the local area and distributed by the farmer to the Levites in that city as well as the resident alien, the fatherless, and the widows. These would be people who were not able to work in any other way to provide for themselves.

ESV Deuteronomy 26:12 "When you have finished paying all the tithe of your produce in the third year, which is the year of tithing, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled, then you shall say . . .

It appears that in later years, storehouses were built and the tithe was brought to the storehouse in the local area and distributed from there¹³.

There is a question about this verse as to whether it's indicating a redirection of the tithe on the third year, or an additional tithe. Most translations indicate this was at least a special year, and the Septuagint indicates an additional tithe. I believe it's simply a special year since 1) if it were an additional tithe, then the Levites were the real winners that year since they would receive the normal tithe as well as part of the additional tithe, and 2) a special blessing was given by the farmer after he had searched out the needy persons and distributed the tithe among them.

It's important to understand that in the seventh year there was no tithe at all. Since the farmer was not able to sow or reap his fields, there was no increase. Therefore just like the farmer, the Levites had to store up a certain amount of food from year to year in order to help them through the seventh year.

There are many other topics we could address in regards to tithing, but that's not the purpose of this study. We'll address whether tithing is still in effect and if it can or should be practiced by God's people in a later study.

As we've seen, the economic system YHVH designed for Israel is quite simple, yet interdependent. Support for the poor was an orderly web of laws that included the farmer, the wealthy, the land Sabbath, and in some respects, the tithe. If you were to take any of them out of the equation, the system did not work as intended. YHVH's system was not a system of hand outs, but a system where those who received the blessings of God took steps to insure that others could take part in the blessings through their own hard work. It put the responsibility of

¹¹ Numbers 18:26 - 28

¹² Deut. 12:18

¹³ Neh. 13:10-13

the poor on each individual, not the government. Rather than being a hand-out, it was a hand-up and thus maintained the dignity of the unfortunate.

Support for the “religious” aspects of the government was also dependant on the farmer. Since YHVH was in a sharecropping relationship with the farmer, tithes (payment for use of the land) were required from the farmer but not the wage earner. Those who could receive the tithes was restricted to the Levites, those who were required to dedicate their lives to the service of YHVH.

Shalom Aleichem!