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Leviticus 27:30-34 “The Law of the Tithe: Then & Now”

Intro. A rookie policeman was asked what he would do to break up an angry crowd. He said he would take up a collection. That would probably do it.¹ Well, if a pastor wants to reduce his audience for a Sunday, all he has to do is announce that he is preaching on stewardship!

What does it say about us that most people don't want to hear a sermon about giving or stewardship? The fact is, we are sinners by nature. We tend to be self-centered and selfish. We tend to be greedy. By nature we want to hold on to what we have. We don't like taxes. We don't like to feel that we paid too much for products or services. We don't like being hit up with too many fund-raising appeals.

Yet, there are many needs all about us. Quite a few in our world do not even have enough to eat. Billions in our world do not know the blessing of peace with God and the sure hope of eternal life. Missionaries need funding. Churches do a good work, but it takes money to fund the ministries of the church.

Similar needs existed among God's people, the Israelites. There were poor people among them. The priests and Levites, who served God and carried out the spiritual ministries of God, they needed support for their services. And so God's plan in the Old Testament was giving tithes and offerings.

So this morning I want to discuss with you the subject of tithing. In 2001 pollster George Barna found that 8 percent of adults surveyed had chosen to tithe. After all these years millions continue the practice of tithing. I will grant you that tithing is primarily an Old Testament concept. So I am going to explain some of the underlying principles of tithing, and then I will explain if each *principle* applies to Christians today. The “tithe” is not a financial scheme invented by the church. I believe it is a time-tested plan for stewardship. Nowhere in the New Testament is tithing repudiated.

So I want to share with you 5 principles about tithing from our text today. The first is this:

I. THE TITHE IS PROPORTIONATE GIVING

You will see that as I explain what it is. In our text the tithe is referred to as something well known. The concept was not a new one for the Israelites. Indeed, we know from Scripture that tithing was practiced by Abraham (Gen. 14:20) and his grandson Jacob (Gen. 28:22). Since very little is said here to explain what tithing is, it must have been practiced by the descendants of the Patriarchs as well. They seem to have been very familiar with it. Thus what we have in Leviticus 27 is a systematization of an earlier practice.

What is a tithe? I remember as a boy growing up in the Presbyterian Church that I had a childish misconception of what a tithe is. I would hear the preacher say, “And now

¹ Give And Live By Charles Lowery - www.charleslowery.com [Illus.#C-454].

let us worship God with our tithes and offerings.” I thought he was talking about neckties! The only problem is I never saw anyone put a necktie in the offering plate! I have since learned that a tithe is simply giving 10%. This is clearly stated in v.32, “And concerning the tithe of the herd or the flock, of whatever passes under the rod,² the tenth one shall be holy to the LORD.” The word “tithe” (*ma aser*) is related to the number “ten” (*aser*) and thus refers to a tenth.

There were three tithes for the ancient Israelites: (1) the general tithe (Lev 27), (2) the tithe of the sacred meal with the Levite (Deut 14:22-27), and (3) the tithe paid every three years to the poor (Deut. 14:28-29; cf. 26:12-13). This text addresses the general tithe.

Now since tithing is giving God 10%, then this supports my original statement: tithing is proportionate giving. The amount of giving varies in proportion to what you have received. That’s the way it should be. The more you make, the more you give. The less you make, the less you give. And this is one reason why I believe tithing is still a valid form of giving today. Though the New Testament epistles do not teach tithing, they do teach proportionate giving. In Acts 11:29 we read, “Then the disciples, each according to his ability, determined to send relief to the brethren dwelling in Judea.” Then in 1 Cor. 16:2 says, “On the first day of the week let each one of you lay something aside, storing up *as he may prosper*...” Paul is talking about saving up money for an upcoming special offering for the poor saints in Jerusalem. How much should each person give? It is “as he may prosper.” Then in 2 Cor. 8:3 Paul said of the giving of the Macedonian Christians, “For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing.”³ So, it isn’t equal gifts. It is always equal love and equal sacrifice. In the eyes of God we all can have an equal part in supporting the work of God to the degree that our sacrifice is equal. Even a small gift from a child can have a big impact for God.

Back in the days of the Vietnam War, Pat Zondervan spoke at First Baptist Church of Dallas and made an appeal for the congregation to give for Gideon Bibles. And, in his appeal, he held up a little military New Testament. There was a hole right through the middle of it, and it was stained in blood. And, as he held it up, he said that this was taken off of the body of a dead American soldier, a boy from Georgia. He was carrying the New Testament next to his heart. And, when the bullet went through the New Testament, it went through his heart. And, as he held it up, Pat Zondervan said, “You know, I wish it had been my thirty-five cents that bought that New Testament for that American boy.” You see, in the back of that New Testament that soldier had written: “This day”—and he dated it and he wrote his name—“I give my heart in trust to the Lord Jesus Christ.” A gift of 35 cents helped make an eternal difference between heaven and hell for one of our brave soldiers!

Does your gift to the Lord reflect a worthy portion of what God has blessed you with?

² The phrase “whatever passes under the rod” may be explained from the custom of numbering the flock by driving the animals one by one past the shepherd, who counted them with a rod stretched out over them (cf. Jer. 33:13; Ezek. 20:37).

³ Likewise, Lev 27:8 says, “But if he is too poor to pay your valuation, then he shall present himself before the priest, and the priest shall set a value for him; according to the ability of him who vowed...” Ezra 2:69 says, “According to their ability, they gave to the treasury for the work...”

II. THE TITHE BELONGS TO THE LORD

This is stated in v.30, “And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD’S. It is holy to the LORD.” The fact that the tithe is holy to the Lord is reaffirmed in the last of v.32, “the tenth one shall be holy to the LORD.” When God says the tithe is to be regarded as “holy” to the Lord, that means that it is to be set apart as special, only to be used for the Lord.

We need to understand this statement in its context. This chapter deals with what may be vowed, dedicated, or devoted to the Lord. Since the tithe already belonged to the Lord, there were special rules about redeeming the tithe. With the exception of the tithes of the herd or flock, God permitted redeeming something like seed as long as an extra 20% of its value was added to the tithe. After all, an Israelite might need the seed to sow his field, or to replenish his orchard; therefore, permission is given to redeem these. The addition of the 20% was to discourage redemption of the tithe, for the Lord is jealous regarding what belongs to Him.

Now the tithe belonged to the Lord to be used for His purposes, not ours. This is another reason why I believe in tithing today. Consider what tithing was used for then. The tithe was taken to support the Levites (Num 18:21-24), who in turn tithed their gifts to the priests (Num 18:25-32).⁴ As we have seen, the tithe was also used to help the poor (Deut. 14:28-29). Though the tithe belonged to the Lord, the Lord used it to support His work, which included ministry to the poor.

That hasn’t changed as we move into the New Testament. Jesus endorsed giving financial support for ministers of the gospel. He sent His disciples out on a preaching mission and encouraged them to accept hospitality and support, for He said in Luke 10:7, “for the laborer is worthy of his wages” (cf. Mt. 10:10). Paul referred to this command of Jesus when he wrote in 1 Cor 9:14, “Even so the Lord has commanded that those who preach the gospel should live from the gospel.” It would be unthinkable and unimaginable that our Lord would leave with us the Great Commission—to evangelize the world and to build up His faith and His kingdom and His churches in the earth—and leave us with no method or program of support.

The church continued the ministry of helping the poor as we have already seen. As Paul sought to raise money for the poor, he quoted Jesus who said, “It is more blessed to give than to receive.” So since the purposes of the tithe are still with us today, then how can we give less than a tithe to support the same causes? Irenaeus,⁵ one of the very early church fathers, wrote the following in his *Against Heresies*, “And for this reason did the Lord, instead of that [commandment], “Thou shalt not commit adultery,” forbid even concupiscence [looking lustfully]; and instead of that which runs thus, “Thou shalt not kill,” He prohibited anger; and instead of the law enjoining the giving of tithes, [He told us] to share all our possessions with the poor....” (Book V, 13.3, 986). He also wrote, “And for this reason they (the Jews) had indeed the tithes of their goods consecrated to

⁴ Likewise, in 2 Chron. 31:4-12 we see that King Hezekiah ordered giving the tithe for the priests and Levites so they could devote themselves to the Lord’s Word.

⁵ Irenaeus was bishop of Lyons, in France, during the latter quarter of the second century. He died about A.D. 202. Note: I search the writing of the earliest church fathers and found very little teaching on the subject of tithing.

Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things [hereafter]; as that poor widow acted who cast all her living into the treasury of God." (Book V, 18.2, 1001).

This principle, the tithe belongs to the Lord, is the foundation for the principle of stewardship. Again, in v.30 we read, "And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD'S." Thus, the tithe was to be given to God as an acknowledgment that God is the true owner of the land. Now a steward is someone who manages what belongs to another. If the tithe belongs to the Lord, then you are just a steward of the tithe. You are to manage it; see to it that it is used properly. Actually, all that you have belongs to the Lord. Thus, tithing is a very helpful discipline of one's faith life.

Do you agree that the tithe is the Lord's? Do you regard at least the tithe as something that should be set apart, and only used for the Lord's purposes? Think about it. Do something about it!

III. THE TITHE EXPRESSES GRATITUDE FOR GOD'S BLESSING

Noticed what is mentioned as the objects for tithing: In v.30 it is "the seed of the land or of the fruit of the tree." In v.32 it is "the herd or the flock." What do these have in common? They reflect the rural economy of that day. Furthermore, the increase in produce or flocks results from God's blessing. As long as they were willing to work, and as long as the weather conditions were right, God would multiply their seed or their flock. Every year the additions to the flock and herd were tithed, and not the whole of the cattle. Thus, the tithe was to be given to God as an acknowledgment that all the increase is owing to His blessing, and therefore is given by way of gratitude to him.

Someone has said "If you have food in the refrigerator, clothes on your back, a roof overhead and a place to sleep, you are richer than 75% of this world. If you have money in the bank, in your wallet, and spare change in a dish someplace, you are among the top 8% of the world's wealthy [Victor Yap]. That probably describes the vast majority of us. Shouldn't you be very thankful to God?"

I believe that gratitude to God is a very important character quality we should develop. We should certainly express our gratitude with our lips, but we should also express our gratitude with our actions. One of the most important ways to express our gratitude to God is by giving to support His work. What is your giving saying about your gratitude?

IV. THE TITHE BRINGS GOD'S BLESSING

This is not taught in our text, but it is taught elsewhere. Prov. 3:9-10 says, "Honor the LORD with your possessions, And with the firstfruits of all your increase; So your barns will be filled with plenty, And your vats will overflow with new wine." Likewise, Mal. 3:10 says, "Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this... if I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it." Then

Jesus said in Luke 8:38: “Give and it shall be given unto you, full measure pressed down, running over shall men pour into your bosom.”

Tithing is thus a matter of faith. You give the first tenth to God up front. And then by faith you wait for the fulfillment of His promises that He will more than make it up to you. Jesus commended the widow who put in two mites into the temple treasury. He said that she had given more than many of the rich people, for she had given *all* that she had. Don't you think that she did so with great faith in God's promise to care for the widow? I think so. It was an expression of her faith. God should be all in all to us; He is *El Shaddai*, “God Almighty” or “God all-sufficient.” That name of God is used in the blessing of Isaac upon Jacob in Gen. 28:3, “May God Almighty bless you, And make you fruitful and multiply you....” Later in Gen. 35:11 God Himself said to Jacob, “I am God Almighty: be fruitful and multiply; a nation and a company of nations shall be of thee....”

Listen, are you going to rely upon what *you* can do financially, or are you going to trust in God Almighty? Many people say that when they get it together, then they will give. Actually, giving is God's way for you to get it together. He will bless while you get it together.⁶

Years ago a family came to a little village to get supplies to live out on the farm for a month. They left their little blond headed daughter there in the general store to sit down while they went to the other stores. And in that store, she was absolutely captivated by a large jar of hard rock candy that had many colors. There were reds and blues and greens and oranges and yellows and she just looked at that hard rock candy and she just sat there, attracted to that candy. About an hour went by and her folks came back in the general store. And the owner went over there and said, “You know, she's been just a...a perfect little lady. She's been so well mannered, quite, out of the way. She's just been looking at that big jar of candy. She's been wonderful, a delight, I know you're proud of her.” And with that he looks over and says, “Honey, reach in there and just get a big handful of candy, free of charge.” She didn't move. And in a minute, he said, “Well, go ahead.” And she didn't move. And with that, he went over there and reached in that jar with his big hands and got a big handful of candy and gave it to her and put it in a bag. And she went out and got in the wagon and they started back home. And her mother said, “Why didn't you reach in there and ... and get a handful of candy. You're not that shy, when the owner told you to do it.” And she said, with that same little smile, “I know, but his hands are bigger.” [Told by Dr. Ed Young]. Listen, God is far more able to see to it that you have all that you really need to live on, and then some. Demonstrate your faith in Him by giving to support His work.

V. THE TITHE WAS COMMANDED

V.34 says, “These are the commandments which the LORD commanded Moses for the children of Israel on Mount Sinai.” And thus this book ends with stating God's claims on us.

In the Old Testament the ancient practice of tithing was encoded into Law. It was required of God's people. Jesus affirmed the obligation of tithing for the Jews of His day. In Mt. 23:23 Jesus said in reference to tithing, “These you ought to have done, without leaving the others undone.” Meticulous tithing was no substitute for the weightier matters

⁶ “Give And Live” By Charles Lowery (www.charleslowery.com, Illus.#C-457).

of the law, such as justice and mercy and faith. But Jesus affirmed that the practice of tithing should also be done.

However, in the New Testament, giving is to be done as a voluntary act of loving obedience. In 2 Cor. 9:7 Paul says, "So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver."

As an older boy my dad taught me to tithe. At first he made it easy. He would give me a dime or quarter that I would put in the collection as my tithe. Then, I started to tithe my allowance. Then I got my first job bagging groceries. I suppose I made \$40-50/week, and I tithed that. Then when I was 18, I got a summer job at the paper mill where my dad worked. Boy, was I making good money! Yet, I tithed that to the Lord. Then, I went off to Bible College and was living on \$250 month. I tithed that. I pastored my first church when I was almost 21, making \$500 month. Shortly thereafter Cheryl & I married and we tithed from our meager income. After seminary I went at least 6 months without a church & we worked odd jobs, but we continued to tithe. My first full-time pastorate offered a very modest income, but we tithed that. Through the years God has blessed our faithfulness in tithing and today we are in a position to give in tithes and offerings more than I made when we first married!

If you have accepted the challenge of giving God a tithe, then one question that has yet to be answered is this, "Where should I give the Lord's tithe?" In Dt. 12:6-11 we see that the tithes and offerings were to be brought to the sanctuary of the Lord. We also find the same principle in Mal. 3:10, "Bring all the tithes into the storehouse...." What is the storehouse? It is the house of God. In Old Testament times the temple received tithes of grain, and they stored the grain in the temple to be distributed according to God's plan.

Another practical question is this: Should I tithe my gross income or my net after-tax income? The Israelites certainly tithed the gross, but their tithe was also similar to a tax. So that decision should depend upon what you are able to do, and how much blessing you want from the Lord.

Conclusion: Have you discovered the joy of giving? It is a great feeling to know that you are helping worthy causes, living in obedience to God, and you are the recipient of God's promises of provision and blessing.

You can know such joy in your own life. All you need to do is set aside a worthy portion of your income to God. If you are not yet tithing, then that is a good goal. Remember, Jesus Christ was willing to pay the ultimate price for sinners like you and me. He redeemed us not with silver and gold but with His own precious blood (1 Peter 1:18-19). Any sacrifice we make for Him is nothing compared to the sacrifice He made for us. And remember, 2 Cor. 9:7 says, "So let each one give as he purposes in his heart, so let him give...." God wants you to give willingly, not grudgingly. Then view that portion as holy to the Lord. Don't use it for anything else. Also, let your giving be a reflection of two things: First, your gratitude to God for His blessing. Second, your faith in His promise to provide for your needs even though you are dedicating a significant portion of your income to Him. Finally, just live in loving and willing obedience to whatever you decide.

If you are willing to start tithing, or to start tithing once again, I want to encourage you to seal that commitment this morning with a prayer of commitment. I will be happy to pray with you. Or you may come to this prayer altar and say, "God, with your help, I

want to commit the tithe to you. Help me to trust in your provision. Help me to show my gratitude to you. Give me the discipline I need to carry out this commitment. Enable me to fulfill this commitment.” Do it now. Don’t delay.

Sources: Andrew Bonar, *A Commentary on the Book of Leviticus* (Grand Rapids: Baker Book House, 1846, 1978 reprint); W.A. Criswell (notes from his sermon entitled, “A History Of Giving To God” from wacriswell.org dated 8/7/83); John Gill (assessed from *Online Bible*); C. F. Keil & F. Delitzsch, *Commentary on the Old Testament*, Vol. 1 (Grand Rapids: Eerdmans Publishing Co.); Larry Pierce, *Online Bible* [CD-ROM] (Ontario: Timnathserah Inc., 1996); Mark F. Rooker, *New American Commentary: Leviticus* (Nashville: Broadman & Holman Publishers, 2000); Warren W. Wiersbe, *Be Holy* [Leviticus] (Wheaton, Illinois: Victor Books/SP Publications, 1994). Unless otherwise indicated, all Scripture quotations are from *The New King James Version* (Nashville: Thomas Nelson Publishers, 1982).