



# Bible study: Deut 14:22-29

## The Law of the tithe

### Introduction

This passage sets out the Law of the Tithe in ancient Israel. It was a law that provided for the care of the poor, made provision for the priests, the celebration of a community and the honouring of God with the first fruits of all that God had given the people of Israel. It is an extraordinarily rich and rounded passage which will repay much discussion. For more reflection on the value of tithing see the [Tithing](#) page on the web site

It is important that the group does not get hung up on the question of the exact percentage. This was one of three tithes in a three year period set out in the law and few people would argue that Christian giving should be fixed at 23.3%! The principle that this passage flags up is that of prioritised *proportional giving* – giving in proportion to what God has given to us.

### Verses 22-23

The tithe was to be set aside and then eaten in the place of worship so that the people might learn to fear God. The law reminded the people that God was the giver of *all* that they had; the 10% reminded them of where the other 90% came from. Taking the tithe to a central place of worship meant that the world of work and of worship belonged together. The discipline of the tithe as the first fruits of the harvest underlined this holding together of work and worship

### Verse 26

Note also that the tithe was about a community that *celebrates* together. Their honouring of God was a corporate and joyful experience. Certainly the tithe was a discipline, a duty but it was also a joy, an occasion to celebrate *in the presence of God*.

### Verse 27

The tithe was a form of social security; it made provision for the poor, the widow and the orphan, alongside other provision in the law which protected the vulnerable. For example, a coat taken from a debtor as surety of repayment must be returned at night because it is cold; or leaving the remains of the harvest to the poor (Dt 24:12-14)

### Verse 28

In particular, the Levites who had no land so that they could devote themselves to the priesthood are to be provided for. This is good news for the vicar! But the challenge to us is to ensure that the whole ministry of the church is not only adequately but abundantly resourced.

### Verse 29

The tithe is about God's economics. Give of your first fruits to honour God the giver, celebrate and share with the poor, provide for the spiritual life of the community by supporting the Levites and you will be blessed in all the work of your hands. It is not a legal contract with God but an affair of the heart, for individuals and for churches. When churches discover a freedom in finance it releases blessing in many other areas of the church's life and ministry.