

Giving: An Opportunity and An Obligation

Deuteronomy 14:22–29

by Felton Spraggins

“You shall surely tithe all the produce from what you sow, which comes out of the field every year. And you shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the first-born of your herd and your flock, in order that you may learn to fear the Lord your God always. . . .

“At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do” (14:22–29).

The ability to be a grateful giver is an opportunity and an obligation which God grants to each of us. A speaker at a men’s meeting had this thought in mind when he said, “Others in the church may be able to do many things better than I can, such as preaching, singing, and teaching. But when it comes to giving my money to the Lord, I don’t need to take a back seat to anyone!”

Studying the biblical relationship between worship and stewardship can help us to become mature stewards of God’s possessions entrusted to us by Him. As we study 14:22–29, we can grow in this grace of giving as we examine Israel’s opportunity and obligation in the giving of the annual tithe.

The Israelites were to subject all they grew from the ground to the law of the tithe. The annual tithe was made to God in grateful recognition that He was both the owner of the land and the one who bestowed life and fertility. The Hebrew word for “tithe,” is derived from a root

word which is related to the number “10.” The law of giving one-tenth in its simplest form occurs in verse 22: “You shall surely tithe all the produce from what you sow, which comes out of the field every year.”

The annual tithe was to be placed in the hands of the Levites. They were given “all the tithe in Israel for an inheritance, in return for their service” (Numbers 18:21). They were the recipients of the first-fruits of grain, wine and oil, and of the first fleece of the sheep (18:1–8). The annual tithe was to be brought to the central sanctuary (12:6, 11, 17, 18; 14:23), except for the third-year tithe which remained in the local community to care for the Levites and those in need.

The law provided a sacred meal for the family from the tithe before it was given into the hands of the priests and the Levites:

. . . simply providing that, when the farmer came annually with his tithe and his firstlings, he should unite with the beneficiaries of it in a feast on part of it and he left the remainder for its appointed purpose. It was a wise provision, because it had the tendency to make the giver part from his gifts more cheerfully.¹

The meals, eaten in the place of worship and sanctified by the presence of God, were observed in recognition of a responsible relationship to others.

The dedication of one-tenth of the year’s produce was an obligation, but at the same time it was an opportunity for them to serve the Lord, each other, and their fellowman. Our text presents an exposition of seven valuable truths pertaining to tithing. Though Christians today are not under the law of the tithe, we can apply these truths as we give even a greater percentage.

IT WAS DONE REGULARLY

Israel was taught to “tithe all the produce from what you sow, which comes out of the field every year” (14:22). Thus by returning a tithe to God regularly, the people would know that their prosperity did not depend upon irrigation or advanced agricultural techniques, but on the provision of their God.

IT WAS A SPIRITUAL ACTIVITY

“And you shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the first-born of your herd and your flock, . . . ”(14:23).

Israel was instructed to take the tithe and “eat in the presence of the Lord.” Tithing and giving the firstlings of the flocks were more of a spiritual matter than a financial one. It was more than just paying dues.

The provision for tithing was to be made before man provided for his self-enjoyment. It stipulated that the work of God c0∞supported before man’s indulgences were considered. The same stipulation is given in 1 Corinthians 16:1, 2, containing the claims of priority, certainty, proportion, and plan for regularity.

Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come (1 Corinthians 16:1, 2).

The verses are sustained and illustrated by the weighty arguments and motives of 2 Corinthians 8 and 9.

Israel’s unwillingness to tithe was an indication of a deeper problem. They were robbing God. To rectify the matter, they would have to return to the Lord and bring Him their tithes. God desired the person before He wanted the tithe. They were to personally bring the tithe, not send it. By doing so, they were recognizing the place that God occupied in their lives and also the blessings He had given them (Malachi 3:7, 8).

IT WAS A LEARNING EXPERIENCE

“ . . . In order that you may learn to fear the Lord your God always” (14:23).

By bringing their grain, new wine, oil, and

the first fruits of their herds, the law instilled reverence and awe of the Eternal One. This would teach Israel to be dependent upon God, for their offerings represented an act of worship of the Lord of the earth and the sole author of the harvest.

Tithing would teach the Israelites the place that Jehovah should have in their lives. They would recognize that God had first claim to all their possessions. The tithe, therefore, was a giant step in the direction of God’s purpose for a holy nation, called out and separated to the service of righteousness.

IT WAS A FLEXIBLE EXERCISE

For those who lived far from the sanctuary, provisions were made to exchange the tithes for money, which could then be easily given and could also be used to buy food for the feast at the central sanctuary.

“And if the distance is so great for you that you are not able to bring the tithe, . . . then you shall exchange it for money, and bind the money in your hand and go to the place which the Lord your God chooses. . . . and there you shall eat in the presence of the Lord your God and rejoice, you and your household” (14:24–26).

It was not practical to travel far with large quantities of produce and animals. Although the festival in Jerusalem remained a requirement, this made it possible for every man to worship God in an efficient and solemn way.

IT WAS A JOYFUL EXERCISE

“ . . . there you shall eat in the presence of the Lord your God and rejoice, you and your household” (14:26).

Israel was to bring her tithe before the Lord and “rejoice.” God was more interested in the attitude of the giving than in the act. Their giving was to be distinctly marked with joy. A fact often forgotten is that unless tithing was practiced cheerfully and lovingly, with no thought of material gain, it became a legalistic burden unacceptable to God. But when tithing was practiced cheerfully, it brought joy to the giver’s heart.

Paul understood this principle and exhorted the church at Corinth, “Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver”

(2 Corinthians 9:7). The mood of the heart determines the quality of the deed. Only the person who, in the grace of generosity, gives himself with his gift finds favor with God and creatively serves the needs of men.

IT WAS A BENEFICIAL ACTIVITY

The tithe also served a humanitarian purpose and was used for the relief of the local needs.

“Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.

“At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, . . .” (14:27–29).

A tenth of the yield of the field and the choicest of the flock, or their equivalent in money, were to be brought to the central sanctuary two years out of three. Every third year, the whole tithe was to be stored in the village. This third year tithing was called “the year of tithing” and was not taken to the sanctuary (26:12).

This tithe was to be retained in the district where it was produced for the purpose of ministering to the needy of the community. They were to provide for the Levites, who had no land inheritance; the resident aliens or strangers, who had no friends; and the orphans and widows, who had no one to lend a helping hand.

By sharing with the Levites, the Israelites provided for the needs of those ministering at the place of worship. If it were only a meal for which the tithe would provide, the Levites and needy would be well filled at that time, but where would they get the provisions for the rest of the year?

The interests of the poor are bound up with the interests of God Himself (10:18; 24:15; Proverbs 22:23). By providing care for people in need, the Israelites were remembering that at one time they too lived in a strange land and were unfortunate (10:19).

The child of God has one hand stretched out to God in faith and the other hand stretched out in sympathetic service to human needs, both

spiritual and physical. This was the quality and tone of worship in Israel. The people, blessed with material goods, were to be channels of care and concern, opening their hands and hearts. These deeds of kindness were to be done with generosity, without reluctance or regret, and were to be adorned with the grace of cheerfulness. In like manner, the church today is the fellowship of mutual helpfulness.

IT WAS A BLESSED EXERCISE

“ . . . in order that the Lord your God may bless you in all the work of your hand which you do” (14:29).

The importance of tithing was that “the Lord your God may bless you in all the work of your hand which you do” (14:29). If the Israelites obeyed the command to share, they could continue to be generous, knowing that God would bless them.

Throughout the story of the New Testament church, there is the sweet refrain of dedicated generosity, which has its unfailing reward. Paul wrote to the church at Corinth: “Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully” (2 Corinthians 9:6). This is the principle of divine return and is the inescapable law of compensation.

CONCLUSION

In regard to the stewardship of money, the words of the Scriptures force us to ask, “Aside from all the elements of legalism, can one truly say he is a devoted follower of Christ if he refuses to give under grace as much as the ancient Jew gave under the law?” The Scripture text for this study makes it plain that Israel’s stewardship of possessions was an acid test of their devotion to God and ministry to human need. The Israelites needed to see, as we must see in our time, the relationship between privilege and responsibility, between worship and good works, between opportunity and obligation.

Endnote

¹John William McGarvey, *The Authorship of the Book of Deuteronomy* (Montgomery, Ala.: Alabama Christian School of Religion, n.d.), 64–65.