

Tithing in the Old Testament

Points to Consider

1. The Tithe Restored
2. The Tithe Established
3. Important Points to Remember

The Tithe Restored

Hezekiah appointed priests and Levites to make burnt offerings, peace offerings, to _____ in the temple and to give _____ and praise.

Hezekiah commanded the people who lived in Jerusalem to contribute _____ for the priests and Levites, "that they might devote themselves to the Law of the Lord."

The people responded by joyfully bringing in " _____ the tithe of everything."

Those outside Jerusalem also brought the tithe of oxen, sheep and of _____ things.

When Hezekiah sees the great heaps that the people have piled up over several months (From the third to the seventh months), he _____ God and he blessed the people of Israel.

The priests and Levites had enough to eat, and there was _____ left over.

Hezekiah prepared rooms in the house of the Lord to store all the extra provisions.

He also made sure all the priests and Levites throughout the land were given their rightful provisions.

Everything that Hezekiah did throughout all Judah "was _____ and _____ and _____ before the Lord his God."

Everything Hezekiah did he did with all his _____!

Establishment of the Tithe

After rescuing Lot, Abraham paid a tithe to Melchizedek (Gen 14:17-20). A tithe is simply a tenth.

Gen 28:18-22 *Then Jacob rose early in the morning, and took the stone that he had put at his head, set it up as a pillar, and poured oil on top of it. 19 And he called the name of that place Bethel; but the name of that city had been Luz previously. 20 Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, 21 so that I come back to my father's house in peace, then the Lord shall be my God. 22 And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You." NKJV*

Jacob promised God a _____ of all that God would give him.

Lev 27:30-34 *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. 31 If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. 32 And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. 33 He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged*

for it shall be holy; it shall not be redeemed." 34 These are the commandments which the Lord commanded Moses for the children of Israel on Mount Sinai. NKJV

The tithe was holy to the _____.

We know that the tithe included seed of the land, fruit of the tree, and _____ of the flock.

The Lord gave the tithe to the children of Levi in return for the _____ they performed. God specifically mentioned here "the work of the tabernacle of meeting."

The tithe was given to the Levites in place of a land _____.

The Levites were to pay a tenth of the tithe to the _____.

The 90% of the tithe was a _____ for their work in the tabernacle of meeting.

Num 1:44-49 *These are the ones who were numbered, whom Moses and Aaron numbered, with the leaders of Israel, twelve men, each one representing his father's house. 45 So all who were numbered of the children of Israel, by their fathers' houses, from twenty years old and above, all who were able to go to war in Israel — 46 all who were numbered were six hundred and three thousand five hundred and fifty. 47 But the Levites were not numbered among them by their fathers' tribe; 48 for the Lord had spoken to Moses, saying: 49 "Only the tribe of Levi you shall not number, nor take a census of them among the children of Israel." NKJV*

When Moses counted the people "from twenty years old and above, all who were able to go to war" the twelve tribes totaled 603,550. (see Num 1:42)NKJV

Num 3:39 *All who were numbered of the Levites, whom Moses and Aaron numbered at the commandment of the Lord, by their families, all the males from a month old and above, were twenty-two thousand. NKJV*

The Levite males who were over a month old numbered twenty-two thousand.

When all of God's people were paying their tithe, the Levites were taken care of _____ well!

When God's people were not paying their tithe, the Levites _____ since they had no land to provide for themselves.

Num 1:50-54 *...but you shall appoint the Levites over the tabernacle of the Testimony, over all its furnishings, and over all things that belong to it; they shall carry the tabernacle and all its furnishings; they shall attend to it and camp around the tabernacle. 51 And when the tabernacle is to go forward, the Levites shall take it down; and when the tabernacle is to be set up, the Levites shall set it up. The outsider who comes near shall be put to death. 52 The children of Israel shall pitch their tents, everyone by his own camp, everyone by his own standard, according to their armies; 53 but the Levites shall camp around the tabernacle of the Testimony, that there may be no wrath on the congregation of the children of Israel; and the Levites shall keep charge of the tabernacle of the Testimony." 54 Thus the children of Israel did; according to all that the Lord commanded Moses, so they did. NKJV*

The Levites were responsible for taking down the tabernacle, _____ all the furnishings, and setting the tabernacle back up.

They also camped around the tabernacle to _____ the congregation from God's wrath.

Important Points to Remember

1. God commanded a tithe from all of Israel to support the Levites and the priests. This was a _____ for the work they did at the tabernacle.
2. The perpetual need mandated a perpetual tithe.
3. In addition to the tithe there were also freewill offerings when a _____ need arose.
4. This wasn't the totality of their giving.
5. We will tie all this together with the New Testament in our next lesson.

The work of the Levites and Priests

Under the Mosaic Law, the tribe of Levi was dedicated to the service of God. *"At that time the LORD separated the tribe of Levi to bear the ark of the covenant of the LORD, to stand before the LORD to minister to Him and to bless in His name, to this day. Therefore Levi has no portion nor inheritance with his brethren; the LORD is his inheritance, just as the LORD your God promised him"* ([Deuteronomy 10:8-9](#)). One member of that tribe, Aaron, was selected by God to be the High Priest. His sons and their descendants were to be the priests for the nation. As each High Priest died, another High Priest was selected from among the priests.

The priests served as the mediators between God and the people. They are the ones who took the people's sacrifices and offered them up to God ([Leviticus 4:20, 26, 31](#); [Hebrews 8:4](#)). The High Priest, in particular, represented the whole nation of Israel before God ([Exodus 28:12](#); [Hebrews 5:1](#)). When a priest sinned, he brought guilt not only upon himself, but also upon the whole people ([Leviticus 4:3](#)).

The priests also interceded on behalf of the people before God ([Leviticus 9:22-24](#); [Numbers 6:22-27](#)). And they would inquire of God for the nation ([Exodus 28:30](#)).

The Levites, members of the same tribe, but who were not descendants of Aaron, served as aides to the priests, doing things like helping to prepare the sacrifices. They took care of the temple, making repairs when needed, and served as musicians, singers, doorkeepers. ([Numbers 1:50-53](#); [3:6-9](#); [4:1-33](#); I Chronicles 23). Service began at the age of 25 (though later changed to 20 under King David) and continued until they reached the age of 50 ([Numbers 8:24](#); [I Chronicles 23:3,24-32](#)). The Levites were also the teachers of Israel ([Deuteronomy 24:8](#); [33:10](#); [II Chronicles 35:3](#); [Nehemiah 8:7](#)) and the nation's scribes ([II Chronicles 34:13](#)). The Levites were also the nation's judges ([Deuteronomy 17:8-9](#); [21:5](#); [I Chronicles 23:4](#); [II Chronicles 19:8](#); [Ezekiel 44:15, 24](#)). They were also the nation's regulators. For instance, they were responsible for accurate weights and measures used in Israel ([I Chronicles 23:29](#); [Leviticus 19:35-36](#)).

Neither the priests or the Levites spent all their time of service at the temple. Most of the year they had their own homes, farms, and business of which to take care. According to a fixed schedule they took turns performing the duties assigned to them.

<http://lavistachurchofchrist.org/LVanswers/2007/04-26b.htm>