

What The Bible Teaches on  
**TITHES and OFFERINGS**  
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## Chapter 3: What does the Law of Moses say about tithes and offerings?

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There are several references to tithes and offerings in the Law of Moses.

#### (a) Exodus 30:11-16

This is one of the offerings prescribed in the Law. At the time of the national census, every man over twenty years of age was to give a half shekel for the ransom of his soul to the Lord. The money thus collected was used specifically for the maintenance of the Tent of Meeting. Later it was known as the temple tribute. This is the tax which Jesus explained that He did not need to pay since He is the Son of God. In any case, His own soul did not need to be ransomed! He decided to pay for himself and Peter, however, using a coin from the mouth of a fish. (Matthew 17:24-27)

#### (b) Leviticus 27:30-33

This passage makes it a law to give a tithe of all farm produce, whether of crops or livestock. It was not necessarily the best animals that were given. They simply counted one to ten, and the tenth one was chosen.

#### (c) Numbers 18:21-32

Here we see one of the ways by which the tithe is to be spent. It is to be given to the Levites who had no other source of income and inherited no landed property. From the tithe the Levites received, they too were to pay a tithe. The best parts were to be given to

Aaron and his descendants, the priests. It is not clear whether this was after first receiving their normal share as Levites, which would mean that the priests received a double portion. What is clear is that they were treated specially, even among the Levites.

#### (d) Deuteronomy 12:5-7; 17-19

This passage gives us a second way the tithe was to be spent. Instead of giving it to the priests locally where they lived, the people were to journey to a place specially chosen by God for His worship, (e.g. Bethel - 1 Samuel 10:3). When they arrived there they themselves were to consume what they had brought, in joyful celebration before the Lord!

Also mentioned here are the firstborn of the herds and flocks. This was an offering originally ordained by God following the death of the firstborn of the Egyptians, (Exodus 13 11-16).

Two other types of gifts are mentioned here. They are described as “what you have vowed to give” and “freewill offerings.” These two are not required by the Law. Instead, they are additional gifts which anybody could freely and voluntarily promise and offer to God.

All of these gifts and offerings were spent exactly in the same way as the tithe.

#### (e) Deuteronomy 14:22-29

Further clarification is provided here about what to do with the tithe.

When travelling to the place of worship, instead of dragging their animals or carrying their farm produce to long distances, they could sell their animals and the portion of their harvest which they set apart for the tithe and take only the money with them.

It is only the tithe of every third year which is reserved for the Levites who lived locally. Three other groups are also to benefit: aliens, the fatherless, and widows.

**(f) Deuteronomy 26:1-15**

Again, in addition to the Levites and the family of the tithe-giver, we have mention of the alien, the fatherless, and widows.

Another gift the Israelites were to bring before the Lord is stated here: the First-fruits. Naturally, this was not required of them until they entered the Promised Land and could settle down to farm and harvest the fruit of the land. It is described as the “sacred portion” and eaten outside the home under strict regulations in order to avoid any form of defilement.