

Deuteronomy 14:22-29

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The Israelites were commanded to tithe all their agricultural products in order to learn to fear the Suzerain (Ruler) God. They were also commanded to take care of the Levites.

Moses urged God's people to tithe all their agricultural products. He told Israel that they were to *surely tithe all the produce from what you sow, which comes out of the field every year* (v. 22). The clause translated as *you shall surely tithe* is literally "you shall tithe a tithe" or "be certain that you tithe."

To *tithe* means to give back to the LORD one tenth. In fact, the word *tithe* comes from the same root as the number "ten," implying that an offering in the amount of ten percent was to be given ([Genesis 28:22](#)). In this passage, the *tithe* was a gift to God in the form of payment of ten percent of all agricultural products (grain, wine, and oil), and it was to be made *every year* (literally, "year after year").

However, part of the *tithe* was to be consumed by the Israelites during their worship of God. Moses commanded the Israelites to eat the tithe *in the presence of the LORD your God, at the place where He chooses to establish His name* (v. 23). The Suzerain LORD chose the site for the central sanctuary where His vassals (Israel) would go and perform their worship. The tithe that they were to bring *in the presence of the LORD* included *the tithe of your grain, your new wine, and your oil*. *Grain, wine, and oil* were three essential agricultural products in ancient times.

In addition, Moses said that they were to bring *the firstborn of your herd and your flock*. The *firstborn* of the *herd* and of the *flock* refer to the first-born male oxen, sheep, and goats that the worshiper sacrificed to God. This was appropriate because the firstborn belonged to the LORD ([Exodus 13:2](#); [Numbers 18:15-18](#)). These animals were then to be consumed and eaten by the worshipers where the LORD dwelt.

The payment of the tithe to the Suzerain (Ruler) God was to instill the proper attitude in the people, so that they *may learn to fear the LORD their God always*. The verb translated *fear* (Heb. "yārē") is used as an attitude of reverence and awe to God, and it includes the mindset to care most what He thinks, and whether He approves of our behavior ([Deuteronomy 4:10](#)). The

emphasis here is on complete obedience to the Suzerain God, which is the basis of the believer's walk of faith. According to the book of Psalms, the one who walks in the fear of God will be rewarded by being blessed beyond measure: the LORD *will instruct him in the way he should choose* ([Psalms 25:12](#)) and will reward him with longevity ([Psalms 128:6](#)). The fear of the LORD is also the foundation for biblical wisdom ([Proverbs 1:7](#)). This fits with the reminder earlier in this chapter that God is a Heavenly Father, and desires the best for His children. Thus, when we prioritize God's commands, and follow His ways, we find wisdom, which is to know the ways of effective living.

In His sovereign grace, the Suzerain God made provisions for those Israelites who lived far away from the place of worship. Moses stated that *if the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, 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* (vv. 24 – 25). Some people might be unable to travel a great distance with all of the necessary tithes, so they were permitted to exchange their tithes for money and wrap up the money securely before going to the place that the LORD had designated.

This provision shows that tithing was not meant to be a burden for the Israelites. Rather, it was supposed to be part of a joyful celebration, one that acknowledged God as the source of every blessing ([Deuteronomy 12:7](#)). That the tithe was to be a joyful celebration is highlighted when Moses stated that they could *spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires*.

The *oxen* (plural of ox) were large domesticated cattle used in Israel for farm work such as plowing ([Deuteronomy 22:10](#)). The *sheep* was a domestic animal. It represented the chief wealth and livelihood of farmers, providing food to eat and milk to drink. The *wine* (Heb. "yāyin") refers to different types of wine made from grapes, and *strong drink* (Heb. "shēkār") seems to refer to intoxicating beverages made from grain such as beer. It probably did not include distilled spirits because the process of distillation was practiced in the Near East until the seventh century AD.

While the Torah did not encourage drinking too much of these intoxicating products ([Proverbs 20:1](#); [23:29-31](#)), it did allow them to be part of any celebration. Thus, as the Israelites brought their offerings to the Suzerain (Ruler) God at the central sanctuary, they were to eat and drink there *in the presence of the LORD their God and rejoice, they and their household*. They

were commanded to eat the products of their labor with gladness *in the presence of the LORD* as a way of thanking Him for providing strength and courage to work.

In the midst of their celebrations and rejoicing, they were to *not neglect the Levite who is in your town, for he has no portion or inheritance among you* (v. 27). The Levites, descended from the tribe of Levi (Levi was the third son of Jacob with Leah), were set aside to only serve the LORD and not be involved in secular activities. Their responsibilities included supporting the priests, carrying the Tabernacle, its utensils, and its furniture whenever the people of God traveled, or when they needed to move the ark for some other purposes ([Deuteronomy 10:9](#); [Deuteronomy 31:9](#)). The Levite was also responsible for offering sacrifices to the LORD ([Deuteronomy 10:9](#); [2 Chron. 29:11](#); [Ezekiel 44:15](#)) and pronouncing the priestly benediction upon the people ([Numbers 6:24-26](#)).

Because of such a priestly role, the Levite was prohibited from working outside of his ministry to earn a living. He was to rely upon the offerings and dues of the other tribes. He was supposed to *eat the LORD's offering by fire and His portion* ([Numbers 18:1-2](#)). It will be recalled that all the other tribes received a portion in the share of territory of the land of Canaan. However, the whole tribe of Levi received none, because the LORD commanded the sons of Levi not to have any territory as their portion in the Promised Land ([Numbers 18:21-24](#)). The LORD Himself was the inheritance of Levi. Therefore, Moses constantly reminded the Israelites of their responsibilities to provide for the Levite, *since he has no portion or inheritance with them*.

Verses 28 – 29 deal with the tithe at the close of every third year, that is, the third and sixth years of a seven-year cycle. The Israelites were commanded to bring all their agricultural products in their town for those years. Moses told the Israelites that *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*.

Unlike the tithes of the first, second, fourth, and fifth years which were to be taken to the sanctuary (vv. 22-27), the full tithes of the third and sixth years were to be deposited in a public location near the city gates. Then, the recipients of the tithes—the dependent members of Israel's society—would come and receive their food there. This included *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*.

The *alien* was someone who resided in the land of Israel, making it his permanent home. An immigrant. The *alien*, who may have fled his homeland for political or economic reasons, was often poor and needy ([Deuteronomy 1:16](#); [5:14](#)). In the Bible, an *orphan* usually refers to a child without a father. A *widow* was a woman who had lost her husband by death and remained unmarried. These three people groups (*alien*, *orphan*, and *widow*) were among the ones who had the least power in the society, and they were easily exploited by others. Thus, in Israel, this tithe was a means of provision.

Although Israel was chosen as God's special people, the Suzerain God loved and cared for the alien just like He did for the other Israelites. Every life is created in the image of God and is valuable in His sight ([Genesis 1:27](#); [Genesis 9:6](#); [Psalms 139:13-14](#)). Israel's priestly ministry was to bless all nations. Therefore, the Israelites were to show love and care for these defenseless members of the society *in order that the LORD their God may bless them in all the work of their hand which they do*.

The Suzerain God promised to reward His vassals (Israel) for compassion and generosity because such an attitude truly reflects His character ([Psalms 103:13](#); [2 Corinthians 9:7-8](#)). Thus, giving a tithe to those who were in need would not cause the people of Israel to suffer economic hardship. Rather, it would bring greater wealth and prosperity because the Suzerain God is the one from whom all blessings flow.

Biblical Text:

²² You shall surely tithe all the produce from what you sow, which comes out of the field every year. ²³ 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 firstborn of your herd and your flock, so that you may learn to fear the Lord your God always. ²⁴ If the distance is so great for you that you are not able to bring *the tithe*, since the place where the Lord your God chooses to set His name is too far away from you when the Lord your God blesses you, ²⁵ 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. ²⁶ You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the Lord your God and rejoice, you and your household. ²⁷ Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you. ²⁸ "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. ²⁹The 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.