**Deuteronomy 26:12–15**

[*https://thebiblesays.com/commentary/deut/deut-26/deuteronomy-2612-15/*](https://thebiblesays.com/commentary/deut/deut-26/deuteronomy-2612-15/)

*Moses commands the Israelites to offer a special tithe to the Suzerain God every third year to support the vulnerable of the Israelite society.*

The Israelites were commanded to tithe every year to the Lord ([Numbers 28:26](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Numbers+28.26&t=NASB95)). They were also directed to tithe each year an amount that was to be consumed in Jerusalem at the festival ([Deuteronomy 14:22 – 29](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Deuteronomy+14.22+%E2%80%93+29&t=NASB95)). They were to offer a special tithe every third year to help those who were less fortunate in the Israelite community. This is likely a replacement for the second tithe, the tithe that was to be consumed at the festival. Accordingly, every third year, the Israelites were to set aside that which they would otherwise enjoy in worship to the Lord, and instead provide that amount for the sustenance of the poor in their community. According to Jewish tradition, this would have been years three and six of the seven year cycle, with the seventh year being the sabbath year.

A *tithe* is a tenth, or ten percent of what is produced. A part of the covenant renewal ceremony, this was to happen *when*the worshiper *finished paying all the tithe of*their*increase in the third year,* *the year of tithing* (v. 12).

The*third year* likely refers to the tithe in the third year that would normally go to the LORD to be consumed in Jerusalem, and would instead go directly *to the Levite, to the stranger, to the orphan and to the widow*.

* The *Levite*, a member of the tribe of Levi, was dedicated to the work in the central sanctuary supporting the priests and could not engage in secular labor ([Deuteronomy 10:8 – 9](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Deuteronomy+10.8+%E2%80%93+9&t=NASB95)). Instead, he depended on the offerings and dues of the other tribes.
* The *stranger* (Heb. “gēr”) was a foreigner who resided in the land of Israel, making it his permanent home. He owned no land in Israel. Therefore, it became the responsibility of the nation to provide food for him ([Deuteronomy 1:16](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Deuteronomy+1.16&t=NASB95)). Jewish tradition later interpreted this as those who had converted to Judaism.
* In the Bible, an *orphan* (Heb. “yātôm”) usually refers to a child without a father. Such a person was especially vulnerable because he did not enjoy the protection of a male figure (father), as is the case in a normal family.
* The term *widow* (Heb. “’almānâ”) denotes a woman who has lost her husband by death and remains unmarried. She was without protection or provision of a male, and was therefore vulnerable to be victimized and reduced to extreme poverty. She was in need of special care by the community.

These groups were dependent, and were to be cared for. Another difference was that this tithe, instead of taking it to the central sanctuary, was to remain local so the needy*may eat in your towns and be satisfied*. It was like a food pantry, or a soup kitchen, that stored up provision so that the poor might not go hungry.

The *tithe* (Heb. ma’ăsēr, meaning *tenth*) was a gift of ten percent of a person’s produce, the agricultural products (grain, wine, and oil).

Along with setting aside a *tithe* every third year, a person was required to make a formal declaration before the LORD, saying, *I have removed the sacred portion from my house, and also have given it to the Levite and the alien, the orphan and the widow, according to all Your commandments which You have commanded me* (v. 13). The *tithe* (or *portion* in this verse) was called *sacred*(Heb. “qōdesh,” “holy”) because it was set aside to the LORD and to be used only by the needy. In fact, all tithes belonged to Him ([Leviticus 27:30](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Leviticus+27.30&t=NASB95)). It was not to be eaten by the one giving the tithe.

It appears that this was in addition to the law concerning gleaning, where corners and fragments of the harvest were to be left in the fields to be gathered by the poor ([Leviticus 19:9](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Leviticus+19.9&t=NASB95); [Deuteronomy 24:19](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Deuteronomy+24.19&t=NASB95)). Perhaps this would tide the poor over if their gathering from gleaning in the harvest proved insufficient for the year.

Verse 13 contains the positive confession of the giver of the three-year tithe. The next verse has negative statements:

* *I have not transgressed or forgotten any of Your commandments*(v. 14). This includes not only the commandment to *tithe* but all of God’s precepts.
* *I have not eaten of it while mourning*. The word for *mourning* (Heb. “’ānâ”) occurs only here and [Hosea 9:1 – 5](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Hosea+9.1+%E2%80%93+5&t=NASB95), where it is used in connection to pagan rituals involving sacrifices and offerings to pagan gods. This is probably the meaning here as well.
* *Nor have I removed any of it while I was unclean*. This is best understood as the donor here pledging that none of the tithe was *removed* for use in pagan worship, making it definitely *unclean*.
* *Nor offered any of it to the dead*. Placing food in a grave with a dead person was common in Canaanite and Egyptian culture and thus was a pagan rite, and this ritual was never to be done in Israel.

Here, the donor of the three-year tithe vowed that he had not transgressed the LORD’s commandments in any way, especially in light of using the tithe in unclean pagan rituals. He proclaimed to the LORD that he had *listened to the voice of the Lord*his*God* and that he had *done according to all that You have commanded*him.

Therefore, having met all the requirements for the presentation of the *tithe*, and given both his positive and negative confessions (vv. 13 – 14), the worshiper would then invoke the LORD’s blessing on the people and on the land. He would petition the LORD to *look down from Your holy habitation, from heaven*(v. 15). This was an acknowledgement that the LORD ruled from heaven, unlike the pagan gods.

He also asked Him to *bless Your people Israel, and the ground which You have given us, a land flowing with milk and honey, as You swore to our fathers*. Thus, the worshipper was asking the LORD’s blessing on His covenant people and on His wonderful Promised Land. It also acknowledged that He was the Giver of all of these things and also fulfilled His promises to His people. In making all these acknowledgments, the worshipper was reminded of the reality of God, His promises, His covenants, and His promised blessings.

To sum up, the faithful Israelite was to give a tenth of his produce (agricultural, etc.) to the local authorities, the elder, then to distribute to those people in society that were most needy and vulnerable, then to proclaim that the tithe was clean. Finally, he was to invoke the LORD’s blessing on His people and on His land.

This provision teaches us that worshipping the LORD includes service to our fellow covenant brethren. Caring for the needs of others is an integral part of worship. God set up Israel to be a self-governing nation based on the principle of loving others as they loved themselves ([Leviticus 19:18](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Leviticus+19.18&t=NASB95)). The community was to be just, and a part of that justice was to provide work and food for those in need, that they might not go hungry.

The New Testament continues these principles, instructing believers with means to be generous ([1 Timothy 6:17](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=1Timothy+6.17&t=NASB95)). In the New Testament, God does not prescribe a percentage, but does assert that generosity is like sowing seeds, and believers are wise to sow a lot of seeds, in order to reap a great harvest of rewards ([Galatians 6:6-10](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Galatians+6.6-10&t=NASB95)). God loves a cheerful giver ([2 Corinthians 9:7](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=2Corinthians+9.7&t=NASB95)).

Like the previous section, this section instructs the worshipper to confess certain truths. The New Testament also encourages believers to apply verbal confession as a part of their ongoing worship, in order to walk in close fellowship with God. God’s acceptance of those who believe on Jesus is unconditional and complete, all sins having been nailed to the cross ([Colossians 2:14](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Colossians+2.14&t=NASB95); [John 3:14-15](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=John+3.14-15&t=NASB95)). However, maintaining fellowship requires ongoing obedience. [1 John 1:9](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=1John+1.9&t=NASB95) tells believers to confess sins in order to be restored to fellowship.

[Romans 10:8-10](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Romans+10.8-10&t=NASB95) encourages confession as a means of focusing our hearts to walk in the ways of God. There Paul explains [Deuteronomy 30:11-14](https://www.blueletterbible.org/search/preSearch.cfm?Criteria=Deuteronomy+30.11-14&t=NASB95), where Moses makes the point that these laws are not complex, they are simple. The key is to believe they actually lead to life, while alternative choices lead to death, then choose to do them. A part of making that choice is to confess the belief that God’s ways are in our best interest, and therefore something we should follow.

**Biblical Text:**

**12When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns and be satisfied. 13You shall say before the Lord your God, ‘I have removed the sacred *portion* from *my* house, and also have given it to the Levite and the alien, the orphan and the widow, according to all Your commandments which You have commanded me; I have not transgressed or forgotten any of Your commandments. 14I have not eaten of it while mourning, nor have I removed any of it while I was unclean, nor offered any of it to the dead. I have listened to the voice of the Lord my God; I have done according to all that You have commanded me. 15Look down from Your holy habitation, from heaven, and bless Your people Israel, and the ground which You have given us, a land flowing with milk and honey, as You swore to our fathers.’**