

TITHE LAW INTERPRETATIONS

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The matter of tithing in the Pentateuch is not a simple question. The basic texts on tithing are as follows (NASB):

Lev. 27:30-33

³⁰Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD. ³¹If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. ³²For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD. ³³He is not to be concerned whether *it is* good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed.'

Num. 18:21-24

²¹To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. ²²The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. ²³Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. ²⁴For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'

²⁵Then the LORD spoke to Moses, saying, ²⁶Moreover, you shall speak to the Levites and say to them, 'When you take from the sons of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe. ²⁷Your offering shall be reckoned to you as the grain from the threshing floor or the full produce from the wine vat. ²⁸So you shall also present an offering to the LORD from your tithes, which you receive from the sons of Israel; and from it you shall give the LORD'S offering to Aaron the priest. ²⁹Out of all

Deut. 14:22-29

You shall surely tithe all the produce from what you sow, which comes out of the field every year. 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.

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.

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. 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. 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.

Deut. 26:12-13

¹²When you have finished tithing 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

your gifts you shall present every offering due to the LORD, from all the best of them, the sacred part from them. ³⁰You shall say to them, ‘When you have offered from it the best of it, then *the rest* shall be reckoned to the Levites as the product of the threshing floor, and as the product of the wine vat. ³¹You may eat it anywhere, you and your households, for it is your compensation in return for your service in the tent of meeting. ³²You will bear no sin by reason of it when you have offered the best of it. But you shall not profane the sacred gifts of the sons of Israel, or you will die.’

have commanded me; I have not transgressed or forgotten any of Your commandments.

The first text to discuss tithing is Leviticus 27. The text is primarily concerned with the question of the possible redemption of tithes. As such it presumes laws and customs on tithing which we no longer possess. We are confronted here (as more often) with the problem that the Pentateuch only provides us with a selection of the laws given to Israel. Leviticus presupposes the practice of tithing what is sown in the field, the fruit of trees and also the additions to flocks and herds. Given the law of the sabbatical year, tithes on what is sown in the field or grown on fruit trees would be paid in six year cycles. Mention of the tithe on what is sown or on fruit would presumably have been theoretical at Mt. Sinai and during the sojourn in the wilderness, but may reflect customs that were already ancient, given the mention of tithing in Genesis. We are told that the tithe belongs to the LORD, but we are not informed of how and to whom it should be paid.¹

The next Pentateuchal text on tithing is found in Numbers within the chapters 16 to 19 which focus upon the legitimation of the Aaronic priesthood after the challenge from Korah and his cohorts sometime during the wilderness sojourn. Given that the Levitical priesthood and temple service of the Levites in general only came into being in the aftermath of the sin of the golden calf, it may not yet have been clear how the LORD’s tithes were to be managed and used by them.² In chapter 18 we are told that the tithes are to be given to the Levites because they serve in the tent of meeting. They are then to give a tithe of these tithes to the priest. The train of thought seems to be that when the Levites tithe their own tithe, what is left over (the 90 % of the tithe of the Israelites) is no longer considered “holy” (that is, the property of the LORD) and may be eaten anywhere. It is no longer restricted to the sanctuary. The text implies that the tithes concerned here are those from what is sown in the field and from the fruit of trees (represented here as the wine harvested from grapes). It would seem that the tithe from flocks and herds is not counted as payment to the Levites.

Finally there is the law of Deuteronomy, Moses’ final law-giving before entry into the promised land. Here, as in Numbers, we are concerned with the tithe from the field and “fruit” (wine and oil are mentioned), tithes which according to Numbers were to be given to the Levites. Here, however, it appears that the people are to use the tithes to pay for their food at a religious feast and every third year deposit it in their town as a charitable fund. In the third year, although one brings nothing to the sanctuary, a formal declaration must be made that the tithe was given locally (Deut. 26:13). The Levites, in Deuteronomy, appear to be the objects of charity, along with foreigners (i.e. refugees), orphans and widows. We ought to note, however, that while Deuteronomy speaks of the Levites in the local towns, Numbers 18 refers to Levites who are busy with the service in the sanctuary.

We may summarise the Pentateuchal laws as follows:

¹ It is interesting to note that the Mishnah connects the payment of tithes to the holy land. Produce grown outside of the holy land is exempt from tithing (cf. *Peah* 2:3 and further B. Chilton and J. Neusner, *Judaism in the New Testament: Practices and Beliefs* [Routledge, London, 1995] 32). This presumes that the whole point of tithing is recognition that the holy land of Israel belongs to God. This view, however, makes the instances of tithing in Genesis (Abraham in Gen. 14:20 and Jacob in Gen. 28:22) difficult to interpret since the land had not yet been given to the patriarchs.

² See further the appendix to my online commentary on *The Laws of the Book of the Covenant* on ‘The Effect of the Sin of the Golden Calf’.

Products Tithed	Recipients of the Tithes		
	<i>The Sanctuary (LORD)</i>	<i>Levites at the Sanctuary</i>	<i>Local Levites, refugees, orphans, widows</i>
<i>Harvest of what is sown Fruit of trees & vines</i>	received 2 out of 3 years (no tithe in 7 th year)	after separating 10% to the priests, 90% is desanctified for Levites' use	received every 3 rd year (no tithe in 7 th year)
<i>Increase of flocks & herds</i>	remains 'holy' (property of the LORD)		

It is clear that only those products are tithed which make use of the holy land, which belongs to God (crops, fruit trees, grazing animals). In this sense, the tithe was clearly a *lease* payment to God for the use of his land. For this reason exaction of tithes did not apply to land used outside of Israel. Such a system made sense for Israel during the OT period, when the economy of the nation was essentially based on subsistence farming. By the time of the NT period, the economy was becoming more diverse, which meant that only those engaged in farming were subject to the burden of tithing.³ In addition, the many Jews who elected to remain living outside of the promised land were also not subject to the law of tithing, making it a cheaper proposition to farm land *outside* of Israel. All in all, the post-exilic situation showed that the system of Mosaic Law was no longer able to function in the way originally intended (i.e. spreading the load for the financing of God's temple and also for the relief of the poor evenly over God's people).

In the later intertestamental period, the Jews were also confronted with the selection of laws handed down in the canonical and all-authoritative Pentateuch. There were, of course, also long standing legal traditions interpreting and applying the canonical texts, but these legal traditions could change over time. The focus on the Pentateuch as the authoritative standard led eventually to varying traditions of interpretation with respect to matters which were not clearly presented in the Pentateuch itself.

Several different attempts were made to harmonise the Pentateuchal regulations on tithing. We see traces of these in the books of Tobit and Jubilees and also in the writings of Josephus (and Philo?). In addition we have the rabbinical tradition contained in the Mishnah.

Tithing in the Septuagint

The third century BC translation of the Hebrew text of Deuteronomy 26:12 may show us how the consonantal Hebrew text was generally read in this period.

Ἐὰν δὲ συντελέσης ἀποδεκατῶσαι πᾶν τὸ ἐπιδέκατον τῶν γεννημάτων τῆς γῆς σου ἐν τῷ ἔτει τῷ τρίτῳ, τὸ δεῦτερον ἐπιδέκατον δώσεις τῷ Λευίτῃ καὶ τῷ προσηλύτῳ καὶ τῷ ὀρφανῷ καὶ τῇ χήρᾳ, καὶ φάγονται ἐν ταῖς πόλεσίν σου καὶ ἐμπλησθήσονται.	When you have finished tithing all the tithe of the produce of your land in the third year, you will give the second tithe to the Levite and the proselyte and the orphan and the widow, and they will eat in your gates (i.e. towns) and they will be filled. (transl. RDA)
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The only difference to the consonantal text is the omission of a *waw* after the verb 'to give'. The LXX reads $\tau\eta\sigma$ as a participle meaning 'second', whilst the MT reads it as a noun meaning 'year'. The LXX may explain the basis for the common interpretation of the Deuteronomic tithe as a *second* tithe. Indeed, the pointing of the MT, which speaks of 'the year of the tithe' does not make much sense.

Tithing in Tobit

The first chapter of the book Tobit introduces the hero as a pious man of the tribe of Naphtali who was taken into exile in Assyria. Before his exile, however, Tobit describes his piety, focusing upon his travels to Jerusalem to attend the feasts and pay his tithes. It is his comments on his practice of tithing that interest us here. Unfortunately we only possess fragments of the work in Aramaic and Hebrew, which come from Qumran (dating to *ca.* 100-50 BC). The work must originally have been written in either Semitic language, probably *ca.* 200 BC. The texts we have are from Greek translations of which there are two main variants, a

³ The disciples of Jesus, for example, being primarily fishermen and not farmers, were never subject to tithing.

long version, generally thought to be most representative of the original, and a short version.⁴ These versions differ from each other in their description of Tobit's tithing practices and probably reflect different interpretations current in Judaism.

Tobit 1:5-8 (Sinaiticus, the longer version)

⁵ πάντες οἱ ἀδελφοί μου καὶ ὁ οἶκος Νεφθαλιμ τοῦ πατρός μου, ἐθυσίαζον ἐκεῖνοι τῷ μόσχῳ, ὃν ἐποίησεν Ιεροβεαμ ὁ βασιλεὺς Ἰσραηλ ἐν Δαν, ἐπὶ πάντων ὁρέων τῆς Γαλιλαίας. ⁶ κἀγὼ μονώτατος ἐπορευόμην πολλάκις εἰς Ἱεροσόλυμα ἐν ταῖς ἑορταῖς, καθὼς γέγραπται ἐν παντὶ Ἰσραηλ ἐν προστάγματι αἰωνίῳ, τὰς ἀπαρχὰς καὶ τὰ πρωτογενήματα καὶ τὰς δεκάτας τῶν κτηνῶν καὶ τὰς πρωτοκουρίας τῶν προβάτων ἔχων ἀπέτρεχον εἰς Ἱεροσόλυμα ⁷ καὶ ἐδίδουν αὐτὰ τοῖς ἱερεῦσιν τοῖς υἱοῖς Ααρων πρὸς τὸ θυσιαστήριον καὶ τὴν δεκάτην τοῦ σίτου καὶ τοῦ οἴνου καὶ ἐλαίου καὶ ῥοῶν καὶ τῶν σύκων καὶ τῶν λοιπῶν ἀκροδρῶν τοῖς υἱοῖς Λευι τοῖς θεραπεύουσιν ἐν Ἱερουσαλημ. καὶ τὴν δεκάτην τὴν δευτέραν ἀπεδεκάτιζον ἀργυρίῳ τῶν ἕξ ἐτῶν καὶ ἐπορευόμην καὶ ἐδαπάνων αὐτὰ ἐν Ἱερουσαλημ καθ' ἕκαστον ἐνιαυτόν. ⁸ καὶ ἐδίδουν αὐτὰ τοῖς ὀρφανοῖς καὶ ταῖς χήραις καὶ προσηλύτοις τοῖς προσκειμένοις τοῖς υἱοῖς Ἰσραηλ εἰσέφερον καὶ ἐδίδουν αὐτοῖς ἐν τῷ τρίτῳ ἔτει καὶ ἡσθίομεν αὐτὰ κατὰ τὸ πρόσταγμα τὸ προστεταγμένον περὶ αὐτῶν ἐν τῷ νόμῳ Μωσῆ καὶ κατὰ τὰς ἐντολάς, ἃς ἐνετείλατο Δεββωρα ἡ μήτηρ Ἀνανιηλ τοῦ πατρός ἡμῶν, ὅτι ὀρφανὸν κατέλιπέν με ὁ πατήρ καὶ ἀπέθανεν.

⁵All my kinsmen and the house of my father of Naphtali were accustomed to sacrifice to the calf which Jeroboam, the King of Israel had made in Dan, on all the mountains of Galilee. ⁶And only I alone often went to Jerusalem to the festivals just as it had been written for all Israel as an everlasting decree. I was accustomed to hurry off to Jerusalem, taking the first fruits and the firstlings and a tenth of the cattle and the first shearing of the sheep. ⁷And I was accustomed to give those to the priests, the sons of Aaron, before the altar, and also a tithe of wine, grain and olive oil and pomegranates and the rest of the topmost fruits of trees to the sons of Levi who minister in Jerusalem. And I was accustomed to tithe a second tithe of the six years in money and each year I went and spent it in Jerusalem. ⁸And I was accustomed to give these to the orphans and widows and proselytes who attached themselves to the children of Israel. I used to bring it and give it to them in the third year. And we ate according to the decree which had been passed concerning them in the law of Moses and in accordance with the commandments which Deborah, the mother of our ancestor, Hananiel enjoined, because my father died and left me an orphan. (trans. Littman)

Tobit 1:5-8 (Vaticanus and Alexandrinus, the shorter version)

⁵ καὶ πᾶσαι αἱ φυλαὶ αἱ συναποστᾶσαι ἔθνον τῆ Βααλ τῆ δαμάλει καὶ ὁ οἶκος Νεφθαλιμ τοῦ πατρός μου. ⁶ κἀγὼ μόνος ἐπορευόμην πλεονάκις εἰς Ἱεροσόλυμα ἐν ταῖς ἑορταῖς, καθὼς γέγραπται παντὶ τῷ Ἰσραηλ ἐν προστάγματι αἰωνίῳ, τὰς ἀπαρχὰς καὶ τὰς δεκάτας τῶν γενημάτων καὶ τὰς πρωτοκουρίας ἔχων, ⁷ καὶ ἐδίδουν αὐτὰς τοῖς ἱερεῦσιν τοῖς υἱοῖς Ααρων πρὸς τὸ θυσιαστήριον πάντων τῶν γενημάτων, τὴν δεκάτην ἐδίδουν τοῖς υἱοῖς Λευι τοῖς θεραπεύουσιν ἐν Ἱερουσαλημ. καὶ τὴν δευτέραν δεκάτην ἀπεπρατιζόμην καὶ ἐπορευόμην καὶ ἐδαπάνων αὐτὰ ἐν Ἱεροσόλυμοις καθ' ἕκαστον ἐνιαυτόν. ⁸ καὶ τὴν τρίτην ἐδίδουν οἷς καθήκει, καθὼς ἐνετείλατο Δεββωρα ἡ μήτηρ τοῦ πατρός μου, διότι ὀρφανὸς κατελείφθην ὑπὸ τοῦ πατρός μου.

⁵All the tribes that had become apostates and the house of my father of Naphtali were accustomed to sacrifice to the calf of Baal. ⁶And only I alone often went to Jerusalem at the festivals just as it had been written for all Israel as an everlasting decree, taking the first fruits and a tenth of the produce and the first shearing of the sheep. ⁷And I was accustomed to give those of all the produce to the priests, the sons of Aaron before the altar. I gave the tithe to the sons of Levi who minister in Jerusalem. And I was accustomed to sell a second tithe, and each year I went and spent it in Jerusalem. ⁸And I was accustomed to give a third for whom it is proper, just as Deborah, the mother of my father, enjoined, because I was left as an orphan by my father. (trans. Littman)

⁴ See, e.g., R. J. Littman, *Tobit: The Book of Tobit in Codex Sinaiticus* (Leiden, Brill, 2008); H. P. Rüger, "Apokryphen I" in *Theologischen Realencyklopädie* (Berlin, De Gruyter, 1978) iii, 289-316.

The longer (and probably original) version of Tobit has him pay the tithe of the cattle to the priests, a custom which must relate to what is stated in Leviticus 27. In accordance with Numbers 18 he paid a tithe of the grain and fruits to the Levites who ministered in Jerusalem. He fulfils the requirements of Deuteronomy by paying a *second* tithe in money which he spends at the feasts in Jerusalem. His mention of 'the six years' must, in this context, refer to the six agricultural producing years of the seven year sabbatical cycle. In the third year he used this money to support the widows, orphans and proselytes (foreign converts living in Israel). It is a little strange that no mention is made of the Levites living in the towns. This may be a reflection of the post-exilic situation when there were far fewer Levites living in Israel. In sum, we see the longer version of Tobit supporting an interpretation in which the grain and fruit tithe of Deuteronomy is viewed as a *second* tithe which is to be spent on the feasts and which in the third year must be used to support widows, orphans and proselytes.

The shorter (presumably later) version of Tobit has him pay a tenth of all produce (presumably cattle, grain and fruits) to the *priests*. It is, however, unclear what is then meant by the statement that he gave the tithe to the sons of Levi ministering in Jerusalem. Did the redactor perhaps consider the priests to be doing the work of the sons of Levi in Jerusalem? Further, in this version the text of Deuteronomy is interpreted as requiring both a *second* and a *third* tithe, despite the implications of Deut. 26:12.⁵

This redaction is all the more interesting because of the statement in the letter to the Hebrews in the New Testament, which also has the tithes going to the *priests* (Hebr. 7:5). This was in fact what was happening at the time due to the small number of Levites who returned from the exile.⁶ Josephus records that he, as a priest, had a right to the tithe of the people (*Life* 80, cf. *Ant.* 20.181, 206-207). Rabbinical tradition records that Ezra enacted that the first tithe should go to the priests as a punishment to the Levites, who did not go up with him to Jerusalem. In fact, the high priest John Hyrcanus (134-105 BC) abolished the formal declaration of Deut. 26:13, presumably so that the people would not needlessly have to state that they had given the tithe to the Levites locally (which was no longer required), see *M.Maaser Sheni* 5.15.⁷

Tithing in Jubilees

The book of Jubilees is an intertestamental book which did not find its way into the collection known as the 'apocrypha'. It is somewhat unique in that it contains the same doctrinal outlook (for example, its view on the religious calendar) as the community in Qumran (who had many copies of this book) and is probably the only extant document we have of the Qumran / Essene community dating from *before* their self-imposed separation from society at Qumran. We know from their documents that they emphasised the Zadokite priesthood and therefore probably separated from the Jerusalem temple sometime after 171 BC when the Zadokite priesthood in Jerusalem ceased.

The quotation comes from a retelling of Jacob's payment of his vow to God of a tithe in Genesis 28.

Jubilees 32:1-14⁸

¹And he remained in that night in Bethel, and Levi dreamed that they had appointed and made him priest, and his sons to eternity, priests of the Most High God; and he awoke from his sleep and blessed the Lord. ²And Jacob started early in the morning, on the fourteenth of this month, and the tenth of all that came with him of men and beasts, and gold, and all possessions and clothing. ³And in those days Rachel became pregnant with her son Benjamin, and Jacob counted his sons from him on and upwards; and the portion of the Lord fell upon Levi, and his father clothed him with the garments of the priesthood, and filled his hands. ⁴And on the fifteenth of this month he brought to the altar fifteen oxen from among the cattle, twenty-eight rams, and forty-nine sheep, and sixty lambs, and twenty-nine young goats, as a burnt sacrifice on the altar, and as an acceptable gift for a sweet savor to the Lord God. ⁵This was the fulfilment of the vow he had made to give the tenth; together with their fruit and their drink offerings. ⁶And when the fire had consumed them, he scattered frankincense over them on the fire; and for thank offering two oxen,

⁵ Of interest is the fact that there are also modern proponents of this view, for example, R. J. Rushdoony and E. A. Powell (*Tithing and Dominion*, Ross House Books, 1979), and Armstrong's sect (from *The Plain Truth* — not a recommended magazine!)

⁶ Ezra 2 and Neh. 7:6 show that the number of Levites returned from the exile was only about one tenth of that of the priests.

⁷ For the rabbinical tradition and this interpretation of Hyrcanus' abolition see H. Danby, *The Mishnah* (Oxford, University Press, 1933) 82n and also E. Levi, *Mishnah Meforeshet* (Tel Aviv, 1952 — published in Hebrew), *ad loc.*

⁸ Taken from G. H. Schodde, *The Book of Jubilees Translated from the Ethiopic* (Lazarus Ministries Press, 1999). The full text is unfortunately only extant in Ethiopic.

and four rams, and four sheep, and a sheep of two years, and two young goats; thus he did distributing over seven days. ⁷And he remained there eating, and all his sons and his men in joy seven days, and he blessed and thanked the Lord, who had delivered him from all his trouble, and to whom he had fulfilled his vow. ⁸And he took the tenth of all the clean animals and made a burnt offering; and the unclean animals he gave to his son, and the men he gave him, and Levi exercised his priestly office in Bethel before Jacob, his father, in preference to his ten brothers, and he was there a priest, and Jacob fulfilled to him his vows: and thus he gave the tenth again to the Lord, and sanctified it, and it was holy for him. ⁹And on this account it is ordained on the tablets of heaven as a law concerning the giving of a second tenth to eat before the Lord at the place upon which he has chosen his name to dwell year after year, and to this law there is no limit of day to eternity. ¹⁰And this ordinance is written to do it year after year for eating a second tenth before the Lord in the place which he has chosen, and nothing shall be left over from it to the following year. ¹¹For in its year shall the seed be eaten until the seed of the year and the wine change their days to the days of wine and oil, and to the days of oil in its season. ¹²And all that is left thereof and which becomes old, let it be considered contaminated; burn it with fire, for it is unclean. ¹³And thus they shall eat together in the sanctuary, and shall not let it become old. ¹⁴And all the tenth of oxen and sheep shall be holy to the Lord, and shall belong to his priests, who will eat it before him from year to year; for thus it is ordained and engraven concerning the tenth on the tablets of heaven.

This book dates the priestly role of the tribe of Levi back to the person of Levi himself (instead of the result of the debacle after the sin of the golden calf at Sinai). It also dates its interpretation of the tithing law in Deuteronomy 14 to this time. Jacob, according to Jubilees, paid a *second* tithe which is the basis for the second tithe in the law in order to pay for the food at the festivals. The book of Jubilees therefore shows that the interpretation of the Pentateuch in terms of a *two tithe* system was fairly widespread.

Tithing in Philo

Surprisingly not much can be gleaned from Philo's enormous corpus. In one passage of his work on questions in Genesis (extant only in Armenian) we learn that he too thought in terms of two tithes, which is not unexpected given that he relied upon the Septuagint as his Bible. Note that Philo consistently uses the term 'firstfruits' in his writings in the more general sense of 'offerings'.

Questions and Answers on Genesis 3.56

As it seems to me the number ninety is second only to the number a hundred, inasmuch as the tenth part of it, that is to say ten, is taken away, since I see that in the law two-tenths of the firstfruits were set apart, first a tenth of the whole, secondly a tenth of the remainder, for when a tenth of the fruits of the earth, of corn, or wine, or oil, is taken, another tenth is also taken from the remainder⁹

Tithing in Josephus

Josephus, in describing the Law of Moses in Deuteronomy states:

Antiq. 4.205, 240-43

Ἔστω δὲ καὶ δεκάτη τῶν καρπῶν ἐξαίρεσις ὑμῖν χωρὶς ἧς διέταξα τοῖς ἱερεῦσι καὶ Λευίταις δεδόσθαι, ἢ πιπρασκέσθω μὲν ἐπὶ τῶν πατρίδων, εἰς δὲ τὰς εὐωχίας ὑπηρετεῖτω καὶ τὰς θυσίας τὰς ἐν τῇ ἱερᾷ πόλει· δίκαιον γὰρ εἶναι τῶν ἐκ τῆς γῆς ἀναδιδόμενων, ἦν ὁ θεὸς αὐτοῖς κτήσασθαι παρέσχεν, ἐπὶ τιμῇ τοῦ δεδωκότος ἀπολαύειν.

...

Ταῖς δὲ δεκάταις ταῖς δυσὶν, ἃς ἔτους ἐκάστου προεῖπον τελεῖν, τὴν μὲν τοῖς Λευίταις, τὴν δ' ἑτέραν πρὸς τὰς εὐωχίας, τρίτην πρὸς αὐταῖς κατὰ

Let a tithe of the fruits be set apart by you, besides that which I appointed to be given to the priests and the Levites: let it be sold at its native place, but let the proceeds serve for the feasting and the sacrifices to be held in the holy city. For it is right that the produce of the land, which God has enabled men to acquire, should be enjoyed to the honour of the giver.

...

In addition to the two tithes which I have already directed you to pay each year, the one for the Levites and the other for the banquets, you should

⁹ Philo of Alexandria, & Yonge, C. D. (1995). *The works of Philo: Complete and unabridged* (862). Peabody, MA: Hendrickson.

τὸ ἔτος τρίτον συμφέρειν εἰς διανέμησιν τῶν σπανιζόντων γυναιξί τε χήραις καὶ παισὶν ὀρφανοῖς· τῶν δ' ὠραίων ὅ τι καὶ πρῶτον ἐκάστω τύχη γενόμενον εἰς τὸ ἱερὸν κομιζέτωσαν, καὶ τὸν θεὸν ὑπὲρ τῆς ἐνεγκαμένης αὐτὸ γῆς, ἣν αὐτοῖς κτήσασθαι παρέσχεν, εὐλογήσαντες θυσίας ἃς ὁ νόμος αὐτοῖς ἐπιφέρειν κελεύει ἐπιτελέσαντες τούτων τὰ προτέλεια τοῖς ἱερεῦσι διδόντων. ἐπειδὴν δὲ ταῦτά τις ποιήσας καὶ πάντων τὰς δεκάτας ἅμα ταῖς εἰς τοὺς Λευίτας καὶ τὰς εὐωχίας ἀπενηνοχῶς ἀπιέναι μέλλῃ πρὸς αὐτὸν οἴκαδε, στὰς ἀντικρὺ τοῦ τεμενίσματος εὐχαριστησάτω μὲν τῷ θεῷ, ὅτι τῆς ἀπ' Αἰγυπτίων αὐτοὺς ὕβρεως ἀπαλλάξας γῆν αὐτοῖς ἀγαθὴν καὶ πολλὴν ἔδωκε καρποῦσθαι, μαρτυράμενος δὲ ὡς τὰς τε δεκάτας κατὰ τοὺς Μωυσέος τελέσειε νόμους αἰτησάσθω τὸν θεὸν εὐμενῆ καὶ ἴλεων αὐτῷ διὰ παντὸς εἶναι καὶ κοινῇ πᾶσιν Ἑβραίοις διαμένειν, φυλάττοντα μὲν ἃ δέδωκεν αὐτοῖς ἀγαθὰ προσκτήσασθαι δὲ ὅσα δύναται χαρίζεσθαι.

devote a third every third year to the distribution of such things as are lacking to widowed women and orphan children. The very first of the ripe fruits which shall fall to each man's lot are to be brought to the temple, where, after blessing God for the land which has borne them and which He has enabled them to possess, and after performing the sacrifices which the law commands them to offer, let them present the first-fruits thereof to the priests. And when any man, after having done all this, and having offered tithes of all, along with those for the Levites and for the banquets, is about to depart to his own home, let him stand right opposite the sacred precincts and render thanks to God for having delivered his race from the insolence of the Egyptians and given them a good land and spacious to enjoy the fruits thereof; then, after attesting that he has paid the tithes in accordance with the laws of Moses, let him ask God ever to be favourable and gracious to himself and to continue such favour towards all Hebrews in common, preserving to them the good things that He had given them and adding thereto all else that He could bestow. (transl. LOEB, adapted)

We see here that Josephus, just as the shorter (presumably later) text of Tobit, has a *three* tithe interpretation of Deuteronomy 14. The tithe every third year is not considered to be an alternative to the feasting tithe, but a third tenth of the produce. This solution of course solves the question remaining with the *two* tithe interpretation as to where the food for the feasts is supposed to come from in the third year. Presumably, on the two tithe interpretation, one was expected to use a portion of the second tithe for feasting and the residual amount for local charity.

Tithing in Rabbinical texts

There are a number of rabbinical texts which discuss aspects of the tithing laws. Mishnah, *Maaseroth* and *Maaser Sheni* (respectively 'tithes' and 'second tithes'). The whole discussion is based on the two tithe interpretation. In Mishnah, *Zevahim* 5.8 the tithe of animals is referred to. Here it is specifically stated that the food from these tithed sacrifices may be eaten by *any man* and not just the priests (contra Tobit, Jubilees and also Philo). Mishnah, *Bekhoroth* 9 further discusses animal tithes and notes that they had to be determined three times a year, a half month before each of the three pilgrimage festivals (Passover, Pentecost and Booths). This would mean that the tithed animals would be sacrificed during the festivals and could be eaten by all attending. Indeed, other rabbinical documents apparently indicate that the animal tithe was to be considered part of the "second tithe".¹⁰

Is the "two" (or "three") tithe interpretation necessarily correct?

Although all our extant evidence suggests that post-exilic Jews understood Deuteronomy to be referring to a second tithe, is this interpretation necessarily correct? Some modern interpreters (including many orthodox Christians) have argued that only a single tithe was meant. One might argue that the laws in Deuteronomy are all presented as well-known. There is no hint that any new law or change in law is being given. If one presumes that a (small) portion of the tithe was traditionally used for the religious feasts, then we may have a reasonable explanation for the text. Would God insist that the entire nation consume 10% of its crop all in the space of a single week? In the light of this consideration the supposition that only a small part of the tithe was actually spent on food seems feasible. This may also explain why not every aspect of the tithe is mentioned in Deuteronomy 14, since it is, on this hypothesis, discussing the small portion used for eating at the feast (that is, a portion of the tithe of grain, new wine and oil).

¹⁰ *Sifre*, Deut. 63; Hag. i. 4; Men. vii. 5, see *The Jewish Encyclopedia* (1906) s.v. "tithes".