

In the pre-industrial revolution world the productivity of people working on the land was relatively low. The surplus that they could produce above and beyond their own needs was not great. This meant that a minimum of 50% of the population had to be engaged in agriculture at the very least, or in reality more like 60 -70% in practice. Either the whole population spent say 60% of their time producing food and fibre, and 40% of it engaged in processing, manufacture, construction and other occupations, or 60% were full time engaged in primary production with 40% the other activities. In reality it would have been a mix of these two extremes.

This did not present a problem until extra burdens than provision for everyday needs and wants arose. War is the first thing that comes to mind. Also great works and constructions for those in positions of power with desire to impress and make a mark on history put a strain on the system. Extra activities involve extra time and effort, because the majority of time and effort was already spoken for – it was needed to grow and process the necessities of life. In times of war, work was long and hard, and people went hungry – far more than in our present age.

War, has in fact been a main driving force behind the industrial revolution and the need for ever increasing productivity.

This needs to be bourn in mind when reading and understanding the Bible.

We are told about God's care for the Israelites in the wilderness and the manna, the bread from heaven, that they were given to eat –“he that gathered much had nothing over and he that gathered little had no lack”

Also, when the Promised Land was allocated to the individual tribes, to the larger tribes He gave more land, and the smaller tribes, less. It was all distributed by lot – by God's decision. He didn't give any too much or too little.

Numbers 33:54

And you shall divide the land by lot as an inheritance among your families; to the larger you shall give a larger inheritance, and to the smaller you shall give a smaller inheritance; there everyone's *inheritance* shall be whatever falls to him by lot. You shall inherit according to the tribes of your fathers.

This is a clear principle of God's way and justice.

In Numbers chapter 1 a census of the tribes of Israel is recorded, and later in chapter 3 the Levites were counted (they were not included in the census with their fellow Israelites). Comparing their numbers with the rest of the nation, they were in the minority. Making allowance for the difference in the way they were counted, they made up less than 3% of the whole nation. They were the smallest of the tribes.

The allocation of a full 10% of national agricultural production to less than 3% of that nation would be far in excess of the tribe's needs, and be contradictory to the principles of equity clearly expressed in Scripture.

In Numbers 31:30, the rule was laid down that 1/50th of the spoils of war were to be given to the Levites – that is 2%.

Yet in Numbers 18

²¹ "Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. ²² Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. ²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; *it shall be* a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance.

Here it is written that "all the tithes in Israel are given to the Levites as an inheritance". What could be clearer? Statements should not be taken in isolation, but together with the whole of what is said. "Cherry picking" quotes can misrepresent the meaning. It has to be understood by what is written here:

²⁴ For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.'" ²⁵ Then the LORD spoke to Moses, saying, ²⁶ "Speak thus to the Levites, and say to them: 'When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. ²⁷ And your heave offering shall be reckoned to you as though *it were* the grain of the threshing floor and as the fullness of the winepress. ²⁸ Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD's heave offering from it to Aaron the priest. ²⁹ Of all your gifts you shall offer up every heave offering due to the LORD, from all the best of them, the consecrated part of them.' ³⁰ Therefore you shall say to them: 'When you have lifted up the best of it, then *the rest* shall be accounted to the

Levites as the produce of the threshing floor and as the produce of the winepress. ³¹You may eat it in any place, you and your households, for it *is* your reward for your work in the tabernacle of meeting. ³²And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.’”

“For the tithes of the children of Israel, which they offer up as a heave offering to the Lord...”

“When you take from the children of Israel the tithes which I have given you from them as your inheritance” This is when all the tithes were given.

When was this? We read of it in Deuteronomy 26

“When you have finished laying aside all *the* tithe of your increase in the third year—the year of tithing—and have given *it* to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, ¹³ then you shall say before the LORD your God: ‘I have removed the holy *tithe* from *my* house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten *them*. ¹⁴ I have not eaten any of it when in mourning, nor have I removed *any* of it for an unclean *use*, nor given *any* of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. ¹⁵ Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.”

All *the* tithe was given to the Levites in the third year. Also included in this provision were those others in the land that had no inheritance – no land to support themselves - the Levites were obliged to share it with them.

Two tithes in seven years would provide nearly 3% of the nation’s production, but when you factor in the promise of double harvests in the sixth year – before the land Sabbath, this would be over 4%.

In other years than the third and sixth of a seven year cycle, tithes were taken to the place God chose to place His name, to be shared and consumed by all. In these years the Israelites were specifically reminded not to neglect the Levite at the festivals, as well as the sojourner, fatherless and widow.

There would have been no tithes in the seventh year, the land rest – nothing was harvested, only eaten from the field. *Everyone* was allowed to access food that grew by itself, direct from the field in this year.

The language used in Scripture simply refers to *the* tithe (or tithes - of different commodities, the tithe of the wheat, the oil, the fleeces etc) – there was only one tenth that was dealt with differently in different years.

There is reference to additional tithes in **non-canonical** books, and Jewish tradition. The Israelites were instructed not to add to God's word, or diminish from it – frequently they did both.

However, when the northern tribes split off from Judah, at the time of Rehoboam and Jeroboam it must have materially disadvantaged the Levites – especially those living within the territory of the ten tribes. Most of the Levites moved to Judah, and this meant that the support they were due from that tribe alone was not adequate for their needs. They needed more from Judah to survive if the other tribes were not faithful in handing over the tithes that they should have to the Levites in the third and sixth years. The political changes and division of the nations into two did not alter the obligation that the Israelites had of separating the tenth of their increase for the Levites in those two years. In practical reality it would have put the tribe of Levi under stress. As well as the requirement to be faithful in paying the tenth that was due, those in Judah were under the general obligation “not to forget the Levite” (because they had no inheritance in the land). This may have been what the “tithe besides” mentioned in the book of Tobit was about.

Over time, the numbers of the tribe of Levi would have adjusted to the level of support they were given.

2Chronicles 11:

And from all their territories the priests and the Levites who *were* in all Israel took their stand with him (*Rehoboam*). ¹⁴ **For the Levites left their common-lands and their possessions and came to Judah and Jerusalem,** for Jeroboam and his sons had rejected them from serving as priests to the LORD. ¹⁵ Then he appointed for himself priests for the high places, for the demons, and the calf idols which he had made. ¹⁶ And after *the* Levites *left*, ^[a] those from all the tribes of Israel, such as set their heart to seek the LORD God of Israel, came to Jerusalem to sacrifice to the LORD God of their fathers. ¹⁷ So they strengthened the kingdom of Judah, and made Rehoboam the son of Solomon strong for three years, because they walked in the way of David and Solomon for three years.

God's ways are not burdensome or oppressive – they are good, and make practical sense. A tenth of the year's harvest is also too much to consume in 3 weeks of the year (festival time) – but $\frac{3}{52}$ is a very similar fraction to $\frac{4}{7} \times 10\%$, that is four tithes in seven years. Both come out at near 5.7%. God's ways make sense, work out, and are perfect. God is the host at His feasts.

The tithes were principally commodity product as harvested, or partly processed.

A system that required two tithes and an additional tithe every three years (22.8%) would have been *oppressive* in a pre-industrial age system. In reality this would mean an average annual tax of 17% of production (making allowance for the 5.7% consumed at feasts). An annual average of 3 or 4% would have been a light load to bear.

The reason for this not being understood or comprehended is because of the tendency to look at things in the context of our present day financial system, where less than 5% are engaged in agriculture, productivity being so high, with large surpluses, money being the main commodity that people deal with. The current economic order is not the way things were when God instituted the tithing system in ancient Israel. Our present world is based on an economic system far removed from God's way. The current system is based on a necessity to make more and more things and different things, to buy and sell to survive. It is the Babylonian system, "that seems right to a man". God's system is an "every man under his own vine and fig tree" kind of life – "having food and clothing, let us be there-with content".

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