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## What Tithes and Offerings Were Required of Ancient Israel?

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**Abstract:** This article discusses the law of tithing and sacrifice as practiced in ancient Israel.

# EVIDENCES AND RECONCILIATIONS

## *lxxviii. What Tithes and Offerings Were Required of Ancient Israel?*

THE practice of giving tithes and offerings was generally understood and observed among ancient Israel. In fact, the principle was so well known that it was taken for granted. The casual manner in which the Hebrew historians refer to it is evidence that it was of common knowledge.

Adam and those who came immediately after him were taught the necessity of making offerings and sacrifices to the Lord. It is probable, however, that the early patriarchs lived under the law of consecration. It is known that Enoch and his people accepted this higher law, successfully, and others may have done so. (Moses 7:18; *Discourses of Brigham Young*, p. 178.)

The first mention of tithing in the Bible is in connection with the giving of tithes by Abraham to Melchizedek, a high priest, authorized to receive offerings. (Gen. 14:20; Heb. 7:2, 6.) Abraham appears to have understood clearly the existence and necessity of the law. His grandson, Jacob, confirmed the family's adherence to the law after his meeting with the heavenly messenger, for he declared:

Of all that thou shalt give me I will surely give the tenth unto thee. (Gen. 28:22.)

Tithing was made a definite part of the Mosaic law.

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord . . . and concerning the tithe of the herd, or of the flock, even of whatever passeth under the rod, the tenth shall be holy unto the Lord. (Lev. 27:30, 32.)

Israel ever after lived by the law of Moses, and consequently tithing was a standing law for the people, one that never was abrogated.

Offerings and sacrifices to the Lord and the dedication of property to sacred purposes is mentioned frequently in the Old Testament history of Israel, from Joshua, through the times of Judges, during the reigns of the kings, and throughout the stirring times after the captivity, even to the coming of the Savior. The general terms, offerings or gifts to the Lord, are ordinarily used, but tithes are mentioned specifically. The prophets Amos, Nehemiah, and Malachi, made direct reference to tithing in their discussions of the divine claim for offerings. (Amos 4:4; Nehemiah 10:37, 38; 12:44; 13:5, 12; Malachi 3:8, 10.) The Talmud, the spoken and traditional law of the Jews, likewise makes frequent and often detailed mention of tithing as an established law of Israel. There can be no doubt about the knowledge and partial observance of the law of tithing among the descendants of Jacob.

However, several tithes were enjoined upon the people under the law of Moses. The first already quoted, was the tenth of the produce of the land and the livestock, to be set apart for holy purposes by giving it to the Levites, the priestly tribe. The commandment for a second tithe, given in a passage in the Book of Deuteronomy, began as follows:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the Lord thy God, in the place which he shall choose to place

his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always. (Deut. 14:22-23).

From the context, it would appear that this tenth was to be used by the man and his family to enable them to visit the holy sanctuaries and to take part properly in the sacred celebrations of Israel, several of which occur annually under the law of Moses. That is, it was to be used to permit the people to engage in holy ordinances by which they might keep the Lord in remembrance, as indicated by the following passage:

And thither ye shall bring your . . . tithes. . . . And there ye shall eat before the Lord your God, and ye shall rejoice in all that ye put your hand unto, ye and your households. (Deut. 12:6-7.)

A third tithe was imposed upon ancient Israel, one that came every third year, and which was to be used for local purposes for the relief of human distress. (Deut. 14:28, 29.) The existence and acceptance of these three tithes is recognized by competent writers of early days. For example, Josephus declares:

Beside those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals; you are to bring every third year a third tithe, to be distributed to those that want; to women also that are widows, and to children that are orphans. (*Antiquities of the Jews*, Book IV, p. 132.)

In addition to these tithes, the people were required, under the law of Moses, to make a variety of offerings; corners of the fields should be left standing, gleanings and forgotten sheaves in the field be available, all for the purpose, and estimated to amount to about one-sixtieth of the crop (Lev. 19:9, 10; 23:22; Deut. 24:19-21); the first fruits, estimated to be about one-fortieth of the harvest, should be dedicated to the Lord; and several other smaller but important offerings should be made. (Neh. 10:32-39; II Chron. 31:3-10; Deut. 12:17; 18:3, 4.)

In short, ancient Israel were expected to use for sacred purposes, such as the maintenance of the priesthood, holy festivals, and care of the poor, between one-fourth and one-third of their increase. And throughout the generations, many complied with these requirements and were blessed.

In view of these historical facts, the requirements made of modern Israel do not seem so large.

Those who had authority to receive the Lord's tenth were clearly specified:

Behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. (Num. 18:21.)

This refers to the selection of the tribe of Levi to perform the priestly service for the hosts of Israel. The importance of the principle of tithing is emphasized by the injunction that the Levites themselves were to give a tenth of that which they received to the priests. (Num. 18:26; *Antiquities of the Jews*, Book IV, p. 119.) None were exempt from the law.

Under the perfect law of the gospel all worthy men hold the priesthood, first the Aaronic, including the Levitical, and then the Melchizedek priesthood. But the rebellion of the children of Israel in the wilderness caused the Lord to take away from them the high priesthood, and to change the remaining organization as outlined in the Pentateuch. Thus it came about that the Lord's tithe was to be given to the Levites.

All should pay tithing. In the church of Christ, only the members of the priesthood so designated have authority to receive tithing and to receipt for it: The presiding authorities of the church units of organization, as wards, branches, stakes, or missions, or their duly authorized agents. (Concluded on page 314)

# Ward Teaching

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## Evidences and Reconciliations

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By divine revelation the tithes of the people are to be expended for the benefit of the church by a council consisting of the first presidency, the council of the twelve, and the presiding bishopric, or through their agents. (D. & C. section 120.) Tithing is disbursed with scrupulous care—it is sacred. At the general conference the president of the church makes a report of expenditures made from the tithing of the people.

—J. A. W.

## Editorials

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infrequently they have taken the time to sit quietly, the radio turned off, the telephone silenced, and think themselves into a kinship with the Eternal Father.

A poet of olden times said:

As then the tulip for her morning sup  
Of heav'nly vintage from the soil looks  
up,  
Do you devoutly do the like, till  
heaven  
To earth invert you like an empty cup.

Too often, mothers, caught in the physical facts of routine living, neglect to capture for themselves the vision of a new earth, created through their kinship with the Creator. Lin Yutang wrote: "Of physical hunger we know a great deal; of spiritual hunger we know next to nothing."

This looking up to heaven will awaken in mothers a spiritual hunger which both consciously and unconsciously they will impart to those who are closest to them in bonds of affection, even though the actual physical separation may be measured by thousands of miles. A line in the letter, a fragment of a story, the mention of a sermon—all will carry to the far-distant son or daughter the knowledge that mother is anchored in her faith, and that assurance will have tonic effect on the absent one.

Mothers today need to develop a sane calmness that will help make their loved ones oases of serenity and security in a desert of fury. The only sure way of accomplishing this is to keep constantly attuned through prayer. Prayer becomes an antenna that assures their communication with the Director of the universe. Mothers, conscious of their own weaknesses, anxious for their

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## WARD TEACHERS

*The teacher's duty is to watch over the church always, and be with and strengthen them;*

*And see that there is no iniquity in the church, neither hardness with each other, neither lying, backbiting, nor evil speaking;*

*And see that the church meet together often, and also see that all the members do their duty. (D. & C. 20:53-55.)*

## Ward Teachers' Message for June, 1944

### "THOU SHALT LOVE THY NEIGHBOR AS THYSELF"

"THOU shalt love thy neighbor as thyself," was designated by the Savior as the second greatest commandment "in the law." Let us explore the conduct patterns suggested therein.

The words of Jesus leave nothing to conjecture. Human behavior amply demonstrates the fact that each living person seems interested in himself first of all. The pangs of hunger, winter's biting cold when the body is inadequately clothed or housed, the aching heart, the pinch of poverty, quite naturally seem more severe and acute in his own person than they could be in his neighbor under similar circumstances. Consequently, his attention is first given to his personal discomforts and blessings. Jesus recognized this human instinct and took advantage thereof in teaching man the full import of the second greatest commandment.

It should be noted that Jesus did not condemn this in man. He recognized it as a basic pattern in human conduct. But notice how adroitly he guarded against the development of selfishness, through the abuse of this human tendency, in bringing home to each of us the great lesson—"thy neighbor as thyself."

Feeding our less fortunate neighbors, clothing them, providing shelter, making possible their enjoyment of the necessary physical comforts of life, these are mandatory upon us by the decree of the second greatest commandment. But what of the spiritual experience and blessings needed by our neighbors if they are to be happy?

In the spiritual realm there are many more blessings to be bestowed through this "thy-neighbor-as-thyself" attitude. Can one, enjoying membership in the kingdom of God, be a Christian at heart and not at least earnestly offer the message of life and salvation to his neighbor? Can a Latter-day Saint be entirely happy in the thought that he and his family shall continue together forever and ever while neighbors and friends have the cloud of "until death do you part" hanging over their family ties? Knowing the penalties associated with saying "thou fool" (Matt. 5:22) in our judgment of others, why do we so frequently assume to thus treat our neighbors? Rejoicing over kind words spoken to us, why do we not make others happy by thus speaking to them?

Since the heaven to which we aspire is a place where God and glorified man live together, how can we hope to enjoy this honorable estate if any of our Father's children are denied physical or spiritual blessings because of our neglect?

Yes, Latter-day Saints, we are required to be just as thoughtful, helpful, and kind to our neighbors as human instinct dictates we be to ourselves. What a wonderful world this would be if we really loved our neighbors as we love ourselves! This is as it will be in heaven. Only those who recognize the implications of the second greatest commandment, and so live while in this life, will be prepared to be governed thereby in the life to come.

families, will find prayer an ever-present aid. Blessed are the mothers who live with prayer.

This mother's day, in a quiet mood and in a minor key, will become, if mothers are wise, a rededication on the

part of the family and herself to those principles which, revealed by a wise Father to his less knowing children, will bring happiness on earth, and eventual joy in the eternity on a renewed, celestialized earth. —M. C. J.

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