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The Significance of Pentateuchal Tithing as a Legal Instruction for the 21st Century Reader

Abstract

So much debate has arisen as to whether or not the obligation to tithe was bound to the Old Testament and Judaism, or applied to the contemporary Christian Church. This paper seeks to answer the questions about how we can understand and apply the Old Testament datum to the contemporary church in Africa; how we can define our relationship to God's covenant revealed in the Old Testament in the light of our New Testament experience; and the significance of Pentateuchal tithing as a legal instruction for the 21st Century reader. Discussions were done under the following headings: The Pentateuchal tithing as legal instruction; the significance of the tithe concept as a legal instruction for today; and conclusion.

Keywords: tithe, legal instruction, contextualization, and theological-ethical interpretation

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Introduction

At the height of “prosperity” and “word of faith” theologies, material resources became a central issue in the contemporary Church in Africa. Opponents query the biblical basis, point to abuses such as the lifestyles of pastors, and allege the commercialization of the gospel. Dispensationalists query the case for tithing in the New Testament, and the degree of reliance on the Old Testament where the situation might be different from ours. The impact has been to provide more resources for the Church and forestall the economic dependency on the West. Whereas some churches today adopted the tithe system as a good means of mobilizing local resources for their programs, others see it as enslaving and operating on the Old Testament legal system. So much debate has arisen as to whether or not the obligation was bound to the Old Testament and Judaism, or applied to the contemporary Christian Church. So this paper seeks to answer the questions about the significance of Pentateuchal tithing as a legal instruction for the 21st Century reader.

The different contexts or traditions for the tithe concept in the Old Testament, whether Priestly, Deuteronomic or Prophetic, presented the worship of God as the greatest motivation for tithing, despite the various nuances on the beneficiaries. Leviticus 27:30-33 presented the tithe as a debt to God which must be paid. Since the tithes were already owed (because every tithe belongs to the Lord) they could not be made the object of a special vow (cf. John E. Hartley 1992:487). Numbers 18:8-32 portrayed the tithe system as the wages for the Levites and priests for their service in the Tent of Meeting of the Lord. And in the Deuteronomic references (12; 14; 26), the tithe was seen as a means of support for the priests and Levites, the less-privileged, and the annual pilgrim festivals in the central sanctuary of the Lord. The tithe law was seen as a commandment from the Lord (Lev. 27:34; Num. 18: 20, 21; Deut. 26: 12, 13). This explains why it was regarded as obligatory and not voluntary for the Israelite. The tithe law demanded that the people serve their God at a significant cost to themselves regardless of the inconvenience. The relevance of the tithe system to the Old Testament believing communities cannot be overemphasized. So, this article will show how the Pentateuchal tithing was understood as a legal instruction, and the significance of the tithe concept as a legal instruction for today.

The Pentateuchal tithing as a legal instruction

Our task here is to evaluate some key terms from the passages that provided for tithing in the Pentateuch to see how they portrayed the tithe system as a legal instruction for ancient Israel.

(a) תְּצַוֶּה (The Commandments) Leviticus 27:34; Deuteronomy 26:13, 14:

“Just as you commanded me”: The first person formulation expresses the idea that God commanded the farmer personally, and not only his ancestors. This wording is part of the liturgy’s attempt to enhance the farmer’s feeling of personal involvement in the history of his people. (Deut. 26 v.10: after speaking to Israel in the first person plural while describing the history of God’s benefactions to Israel, he switches to the first person singular, expressing the feeling that he personally is participating in that history).

The provisions for tithing present other problems for the biblical scholar. Is the tithe a voluntary or obligatory gift? Jagersma (1981:117) observed correctly that in Gen. 14:20; 28:22 and probably Amos 4, that the tithe was a free gift, whereas, elsewhere it was obligatory. He seems to agree with Kaufmann that in the priestly code there is no annual obligation. Kaufmann grouped them as votive or freewill offerings, which were not mandatory, stating that it was in Deuteronomy and later Judaism that tithe was made an annual obligation (1960:190).

Milgrom doubted if the institution of a voluntary tithe did exist in early Israel, claiming that there is no evidence for it in the Bible. In support, Averbeck states, “there is no question that the tithes are obligatory in Deuteronomy as they are in Leviticus-Numbers” (1997:1042). Milgrom (1976:55, 56) refuted Kaufmann’s argument with the following points:

The very fact that the tithe in D is annual and compulsory (Deut. 14:22ff) implies that it rests on an earlier tradition.¹ Both Leviticus tithes are called “holy to the Lord”, implying that they belong to the priests. Kaufmann himself has ably shown that the royal tithe, an annual tax, was an ancient institution (1 Sam. 8:15, 17 and cf. Ras Shamra’s *ma’saru*, and *me’sertu*) which the King could award to his officials. Israel’s environment not only demonstrates the existence of a royal tithe. The sources also point to the tradition of an annual temple tithe, especially in Babylonia.

Howbeit, Kaufmann did not apply the votive or voluntary to all the codes that provided for tithe. He argued in favour of the P code, showing that the mandatory nature of tithing was a later development that was introduced by D and not P. Even Driver’s position supports the voluntary nature of tithe at the beginning stage: “originally the tithe will have been rendered voluntarily, as an expression of gratitude to God, the giver of all good things” (1902: 169).

It is certain that the tithes mentioned in J E sources (i.e. Gen. 14 and 28) are voluntary in nature. But the provisions of P and D which appear to complement each other were not voluntary. The postexilic practice at the time of Nehemiah has a different kind of obligation- “self obligation” (Neh. 10:35). We observed that the obligation to tithe unlike other Old Testament laws appears to be different. Whereas there is a death penalty or some form

of punishment in connection with violating the laws, there seems to be none for tithes, except for the pronouncement of curses in Malachi². There is no record of punishment whatsoever meted to the defaulters in those passages where tithing was abandoned by the people.³ It appears the tithing obligation is an appeal to the people's conscience, since the punishment of defaulters is not executed by any human authority but God's. Sources consulted do not seem to discover this aspect of enquiry. A comparison of tithing as an obligation with other Old Testament laws was completely neglected.

(b) **וַיֵּן** (See! I have given ...) Numbers 18:8, 21. The Lord has given to Aaron and his sons... Here the assertion is both emphatic and authoritative; it is the Sovereign Lord who has declared it. **וַיֵּן** (See!) is a word of emphasis or calling attention to a detail, indicating the weight of the instruction from the Lord to Aaron; and the word **וַיֵּן** implies "assign," "entrust", or "to place an object or idea in the possession or control of another, implying value of the object, as well as a purpose for the exchange" - 1Samuel 1:4. In LXX, the word **δέδωκα** means "to grant" or "to deliver up". The Lord had given the people of Israel the land to possess forever. This forms the basis of what God would demand from the people. The demand to tithe invariably was a reminder to the giver that all that he/she possessed belonged to the Lord and had been given by the Lord. The covenant relationship with the Lord was the basis for this demand. There was no reference anywhere requiring the foreigner, who had no covenant relationship with the Lord to tithe. The underlying purpose for presenting the tithe was to instil within the Israelite a proper reverence for the Lord as Sovereign, the one to whom all were ultimately accountable. One of the Deuteronomy's insistent themes, was that the enjoyment of the Promised Land depended upon devotion to the Lord and readiness to give (**וַיֵּן**) in obedience and self denial. Obedience and blessings went together in Deuteronomy (12:28; 14:28, 29).

(c) **מִשְׁמֶרֶת** (Guard, charge) Numbers 18:8. The sense of **מִשְׁמֶרֶת** is "control", "jurisdiction", or "responsibility for," i.e., a service which has been assigned for care, implying an obligation to fulfill. J. Milgrom and L. Harper (1998: 72-78) opined that in Ancient Near Eastern religions, there was a common perception that the dwelling place of the deity had to be protected against invasion by demonic powers, which could evict the deity from his or her residence. Outside Israel we find apotropaic rites and images of tutelary figures set up at the entrance to a temple. In Israel, however, these demonic forces were no longer an object of belief. They are replaced by human beings: only the action of a human individual can evict God from his sanctuary. Since responsibility for sin rests entirely in human hands, the protective circle of priests and Levites is designed to guard God against human intrusion. The texts discussing the appointment of the priests and Levites as guards therefore stipulate that improper intrusion must be punished by death (Num. 1:51;

3:10, 38; 18:7). After the revolt of Korah (Num. 16f), 18:1-7 redefines the *מִשְׁמֶרֶת* of the Levites: in the sanctuary, it was reserved for the Aaronides. Only they may enter the tent of the covenant. Under them come the Levites, who are to perform the *מִשְׁמֶרֶת* at the tent of meeting, all the service of the tent. Only the Aaronides were permitted *מִשְׁמֶרֶת* at the altar and with the sacred furnishings. All others are forbidden to intrude under pain of death. The *מִשְׁמֶרֶת* entitled the Levites to receive tithes as their reward because it was a dangerous duty (Num. 18:22-24).

(d) *לְנַחֲלָה* (For a possession, inheritance) Numbers 18:21: *נַחֲלָה* reflects a complex legal system of what is received or entrusted (cf. Lipinski 1998: 319-335; Koehler & Baumgartner 1995: 687-688). The unique role of Levi as a tribe without a territorial inheritance featured prominently in the book of Numbers. The entrusted portion in this section is to compensate for the land that was denied the priests and Levites. This provision does not contradict the provision of forty-eight cities and their surrounding pasture to the Levites and priests (Num. 35:1-8; Josh. 21:13-19), which were specifically for residences only (Ezekiel 45:4). In Numbers 18:21-28 the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests. In Deuteronomy 14:22-29 it is spent partly at sacred feasts, where the offerer and his family participate, and partly in the relief of the Levites, foreigners, orphans and widows. Reading the two laws together has raised a number of issues. How can tithe be appropriated by the Levitical tribe and the same time provide relief for the poor of the land?

Averbeck (1997:1046) did not see any problem with the two accounts. He regarded D's provision as an extension of P's principle. He disagreed with Weinfeld, who argued that the tithe law in Deuteronomy reflects secularization of the original tithe system of Numbers 18 because the Israelite ate of the tithe in D. Citing the work of Anderson⁴ as a defence, Averbeck concluded that the consumption of the tithes by the offerer and its distribution to the poor does not make it secular; that Deuteronomy 26:13 refers to the third year tithe as "the sacred portion" - a representation of the other years (Averbeck 1997:1047).

Jagersma took the argument further to include kings as the recipients of tithe. According to him the sanctuary of Bethel and that of Jerusalem mentioned in Amos 4:4 and Deuteronomy respectively were state sanctuaries. That, 'this surely means that the king did not stand completely aloof in relation to the payment and collection of tithes for the benefit of the temple' (Jagersma 1981:124).⁵

1 Samuel 8:6-22 muted the idea that the new king would demand a tithe of grain, vineyard and flocks from the people: a sharp contrast to the injunctions of P and D. We are not sure whether it was actually practiced by

united or divided monarchy. This passage contributed to Jagersma's conviction, which inferred that Solomon and Hezekiah, even Nehemiah, a state official had interests in the tithe collection (Jagersma 1981:124).

He concluded his argument with the following statement:

At all times the influence and interference of the king or the state in the imposition and collection of tithes can be observed: in the oldest priesthood because the tithes were mostly taken to the royal sanctuaries, in the post-exilic period because the Persian government prescribed the rules regarding the tithes in favour of the contemporary priesthood. (Jagersma 1981:128)

(e) יִקַּח (Obtain as a right; receive or take) Numbers 18:26. The verb יִקַּח can also mean “take possession”, “seize”, “withhold”. This implies that the tithe was not a philanthropic gesture of the payer, but a duty he must perform. This position is supported by the LXX translation λάβητε (take in the hand, take hold of, grasp), which has a connotation of a tax collection (cf. Milgrom 1990:433). The portions of the Levites were not dependent on the whims of the landowner; it was a duty he must perform. Moreover the tithe speech from the Lord to Aaron and Moses for the people was not a request but a command (vv 8, 21, 24).

(f) בִּישָׂרָה (As a wage or reward) Numbers 18:31. The tithe is considered as wages (שָׂרָה {LXX - μισθός}) and not as donations (בְּשָׂחָה) from the Israelites, in compensation or return (תְּלִיף) for the life threatening duties of the Levites at the Sanctuary. So, the tithes were assigned to the Levites in exchange or in return for their service or labor in the Sanctuary (Tent of Meeting). The tithe is portrayed here as a right and not as a privilege; as a right because it is morally and legally binding that a laborer deserves his/her wages; and not as a privilege because they duly merited it by their labor.

To compensate for the fatal nature of guarding the holy place, and for not having a territorial inheritance in the Promised Land, the Levites were to receive every tithe in Israel of what was earned or produced in the land. Milgrom (1997:155) reported that the tithe was a compulsory, permanent grant to the Levites; its cultic provisions reflected a system of royal taxation. The tithe was considered as a wage (שָׂרָה) and not as a donation (בְּשָׂחָה) from the Israelites, in compensation or return (תְּלִיף) for the life threatening duties of the Levites at the Sanctuary (v.31). Apparently, the Israelites were paying for the services rendered to them or on their behalf by the Priests and Levites.

The formulation ‘every tithe’ (כָּל-מִנְעֵשֶׂה) is considered vague by some scholars (cf. Levine 1993:451; Ashley 1993:354). The contention is that it raises doubt whether it included both the tithe from agricultural produce and the increments of herds and flocks, as stipulated in Lev. 27:30-33. The contention here is not necessary since Numbers 18 did not mention the

goods subject to tithing as it is found in Leviticus or other codes that provided for tithing. Most likely, the author took it for granted that the audience understood what was being taught them about the wages for the priesthood and the Levites. The phrase, ‘every tithe’ may mean nothing more than every one that was offered, whatever its kind. Rather than an inheritance of land in the midst of the children of Israel in Canaan, the Levites’ inheritance is the tithe (21a, 24a).

Just as other Israelites were expected to set aside a contribution to the Lord from the abundance of their inheritance in the land of Canaan, so the Levites were to set aside such a contribution from their inheritance, which was the tithe. This contribution would be counted to them as the Levites’ equivalent to the Israelites’ contribution from their earned or produced inheritance. Numbers 18 speaks of the function of the Levites as complementary to that of the priests. Though the Levites were vital to Israel’s survival since they were to act as those who would save the people from extermination, they were still not to be confused with the priests. Since the Lord had granted the people’s tithe to the Levites, the Levites’ tithe would go to the priests. Contrary to the view of some scholars, the tithe in Numbers is not voluntary but obligatory. The use of the word ‘wage’ or ‘payment’ (שָׂכָר) means that the tithe does not take the form of a charity in Numbers. The case in Deuteronomy 14:22-29, in which the tithe is portrayed as a charity, follows a different sociological motivation.

The Significance of the tithe concept as a legal instruction for today

How are we to understand and apply the tithe system today? Is it a requirement of the moral law of God, which can be applicable in every context, or is it a ceremonial law of the Old Testament that may vary with time or contexts?

A lot has been said on how we may interpret or apply the Old Testament tithing system in the context of New Testament Christianity. Opinions vary: while some think the tithe system is no longer applicable today, others argue that the principle is a basic guide for Christian stewardship of all times. Our aim in this section is to highlight the continual relevance of theological values in the application of the tithe system to the Church in Africa today. Our study has revealed basically one tithe law in the Old Testament, which had variant nuances in its adaptation in different contexts and traditions. This holds much promise for the Church in Africa because the same concept of self-support through local resources can be adapted to the different contexts in which the Churches in Africa find themselves. African Churches have to face the challenge of generating their funding or resources locally, equipping themselves for relevant ministry in a rapidly changing continent. They need a new understanding of Christian stewardship. Some of the greatest expansions of the Church have taken place without external funding, e.g. China in 1949

and South Korea, today (Roost 2003:82).

The payment of tithes was founded in the belief that God is the maker of the heavens and the earth, and the sovereign owner and controller of its affairs. This expression of worship is the greatest motivation for tithing; it was illustrated in the Melchizedek-Abram episode (Gen. 14:18-22) and the Jacob cycle (Gen. 28:18-22). Abram gave tithes to Melchizedek because he ascribed his victory to the God Most High, of whom Melchizedek was the priest. "Tithing today represents the confession that everything which we have belongs to the Lord, and that we are obliged to dedicate it (or part of it) to the honour of His name." The Israelites did not earn the Promised Land through their good behaviour (Deut. 9:6), so the payment of tithe was a demonstration that the land (i.e. every possession) belonged to the Lord.

The tithe was portrayed as a right and not as a privilege: as a right because it was morally and legally binding, that laborers deserved their wages; and not as a privilege because they duly merited it by their labor. This understanding was true in the New Testament times centuries later when Apostle Paul said:

Don't you know that those who serve in the temple eat food from the temple, and those who serve at the altar receive a part of the offerings? In the same way the Lord commanded those who proclaim the gospel to receive their living by the gospel. (1 Cor. 9:13-15)

From the above view, it was morally right for those who serve the public on a full-time basis to be taken care of by the receiving public. Such was the situation in the Old Testament religious institution.

Through tithing, the unity and communality of the society was highlighted, especially in the book of Deuteronomy. All Israelites were encouraged to think of themselves as 'brothers' regardless of social status or tribal divisions (cf. Deut. 14:7; 15:2, 3; Clements 1989:56; McConville 1984:19). According to Clement (1989:482), "the offering of tithe became an act of wider significance than simply providing support for the ministers of Israel's worship and giving charitable assistance to the poor. It was a public expression of the religious good standing and law abiding faithfulness of the worshipper".

The tithe system is a call to believers to serve their God at a significant cost to themselves, and not at the expense of others. Perhaps, the reason why most mainline Churches in Africa found it difficult to fund their programmes was because the missionaries who established their churches did not involve members in funding the Church projects from the beginning. So they did not realise their theological obligation to support the Church financially. They felt that the Church was a place to receive and not a place to give, and so they relaxed into complacency. The tithe system is an appeal to the African to reassert in Christianity the merits of the theological obligation he/she once

had in the support of the traditional religion. In a sacrifice, something valuable to the worshipper is forfeited in African religion and culture. Until the mainline churches begin to see tithing as one of the sacrifices they are to make (or a regular percent to forfeit) for the cause of the gospel, funding major projects and missions may still be an illusion.

The theological perspective on tithing is an appeal to mobilize funding for the ministry through local resources, and a guide to where to begin that process. External dependency perpetuates the mindset of poverty and loss of ownership, and also encourages a preoccupation with external sources. Foreign funding creates a vulnerability to the foreign economy. It means dependence on a single source. Foreign funding removes from the local people the potential for them to grow as stewards, and lack of ownership takes away the dignity of local individuals. Furthermore, foreign dependency violates the “three self” principle: self-governing; self-supporting; and self-propagating.

In the Pentateuch, the religious community had a special responsibility towards the Sanctuary, the cult personnel and the poor. This experience is not strange to African communities either. It is said, “Any system that does not explicitly extend protection to the poor will stand condemned from a religious perspective” (Bosman 1991:255). Most African Churches are struggling to pay salaries of Church workers and build worship places, let alone care for the poor in their midst, because their members are not committing their resources sacrificially. If members would tithe their earnings to the Church “as the Pentateuch believing community was instructed to do “the care of the poor, the church workers, and Sanctuary would not be a problem.

Tithing is an appeal to work. The ancient Israelites were workers, so they tithed from the fruit of their labors. The African should be a worker and not a beggar. Margaret Aringo (2001:172) reports, “According to African tradition, work creates self-satisfaction, respect, prestige, acceptance and wealth. All normal persons are expected to work. Laziness is not accepted. There is no dirty work and there is no work below human dignity.” So the modern African Church should challenge its members to appreciate the importance of working, as far as it is possible, whether in subsistence farming or in mechanized/industrialized sectors of the economy. In Aringo’s words, “People are to direct their skills towards self-employment where salaried jobs fail, and find joy in their task” (2001:173). According to Emmanuel Martey:

It is only when Africa is economically independent and interdependent that other races can give black Africans the respect that is due to them in a world where independence is governed by availability of capital. (Martey 1993:143)

There were indications in the Old Testament that people often failed to tithe (e.g. Neh. 13:10-12); but there was also a reminder that the practice of

tithing can be a substitute for real commitment. Amos 4:4 implied that people were faithful in tithing as though it were a substitute for faithful worship of God. Furthermore, their giving was not matched with a commitment to faithfulness within the community itself. Some lived in fine homes, had good incomes, and enjoyed cultured lives, but they were benefiting from a social structure that left many others impoverished (cf. 5:10-13; 6:4-6). They could afford to tithe and still be very well-off, and thus their tithing had become one of the ways they avoided God's lordship over their lives. Tithing is not a substitute for mercy, justice and righteousness. Jesus' primary point in Matthew 23:23 was to criticize the scrupulous tithing of even a few herbs grown in the backyard garden, if it were at the expense of fundamental issues of justice, integrity, and mercy. But one might have expected Jesus to say, "You should have practised the latter, and let the herbs take care of themselves" – or something equally dismissive. Instead, he said, "you should have practised the latter without neglecting the former."

In the Old Testament, giving the tenth to God didn't mean that the nine-tenths belonged to the individual, with the right to spend that in any way. The tithe was an offering to show that all belongs to God. It provided the payer with a way of beginning the process of growth in the grace of giving. But the motives of tithing should be properly defined because it could be the source of pride (cf. Luke 18:11-14). Furthermore, the obligation in tithing was a theological one and not an ecclesiastical one, nor for a secular state to enforce as we have seen in the governmental use of religious offerings. Whether or not the individual responds or adopts the tithe system is not the duty of the Church or the state to adjudicate. It is a matter of conscience.

The tithe system should not be understood as a manipulation of God or a magic wand to invoke God's blessings. Our empirical survey revealed that a good number of people in discomfort zones give tithes because they expect God's blessings. If that is the only motivation then the tithe system must have been misunderstood. The blessing associated with tithing is the effect of obedience, which is measured not by the amount of material possession one has, but by the level of a person's understanding of God's grace and dealings in one's life. The "get rich quick" mentality has become the theology of many African Church leaders. The proliferation of churches in the continent can be traced to the idea that it is the shortest way to freedom from poverty, and thus some leaders can manipulate the members for their personal benefits. It is difficult to work together these days because of such self-interest among the leaders. The churches in Africa should realize that the call to tithe is not for the enrichment of the pastors or church leaders. It is for the support of the propagation of the gospel, and the care of the less privileged in the believing community.

Conclusion

Our discussion of the tithe system in the Pentateuch as a legal instruction for the 21st century should not be viewed as a mere institutionalized legalism, but as a sound biblical benchmark for Christian stewardship. In the words of Tate (1973:161):

... Much may be said for tithing in the contemporary church. It does provide a definite plan for giving and fosters discipline in the affairs of the tither. It is a constant reminder that the church is due the highest priority. The tither is made aware that the ministry and ministers of Christ deserve more than the haphazard and slothful giving which has characterized so much Christian stewardship. Surely, even legalistic tithing honours Christ more than the sorry and selfish giving of the titbits of money and goods left over after Church members have satisfied their own desires. Tithing has the capability of producing liberality. It has been the experience of many that it is easier to give more when one begins with the tithe as a benchmark. Finally, the testimonies of tithers must not be discounted too much. There is ample evidence for the genuine joy and spiritual strength that tithing has brought to the faithful believers. It can be said of most of them that “first they gave themselves to the Lord.”

The Church in Africa would be demonstrating its gratitude for God’s prized redemptive activity in the world, its joyful participation in God’s own undying concern for the poor and destitute, and a redefinition of their selfhood and dignity; when the concept of serving God at a significant cost is fully embraced by them.

Endnotes

¹ The earlier tradition here refers to Leviticus 27:31. This implies that Milgrom agrees with Kaufmann that P’s provision for tithe preceded D.

² Any defaulter of the Sabbath day of rest was usually stoned, it was not so with tithing (Exodus 31:14).

³ Hezekiah and Nehemiah complained against non-payment of tithes by the people. There was no indication of any punishment to the defaulters when it was reinforced (see 2 Chron. 31:1-11; Neh. 10:35-39).

⁴ Anderson argued that “the sacred or secular quality of the tithe must be understood in terms of the means by which it was collected and distributed... the tithe laws cannot be understood, simply in terms of diachronic development” (Averbeck 1997:1047). 1992 sv “Tithe”. ABD 6, 578-580.

⁵ 1 Samuel 8:6-22 muted the idea that the new king would demand a tithe of grain, vineyard and flocks from the people: a sharp contrast to the injunctions of P and D. We are not sure whether it was actually practiced by united or divided monarchy. This passage contributed to Jagersma’s conviction, which inferred that

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