#### **Connecting • Deuteronomy 14:22-29**

#### I. INTRODUCTION

#### A. Confusing

- 1. As we read these verses, we're confronted with a bit of a dilemma.
- 2. You see, Moses spoke of *the tithe* at several points in the law & directed it to *different ends*.
- 3. The word tithe means *tenth*, and referred to the 10% they were to give to the Lord.
- 4. So here's the dilemma; if God instructed them to give  $1/10^{th}$  of their income, but we read it was to be given to *different* things, how are we to understand the tithe?
  - a. was there *more than one* tithe,
  - b. were they supposed to divide up that 10% and give it to different things?
  - c. or is there some other way we're to understand their giving?
- 5. Let's take a closer look at this. And as we do I think we'll discover something really important about our giving to God.

#### II. TEXT

#### A. V. 22

## <sup>22</sup>"You shall truly tithe all the increase of your grain that the field produces year by year.

- 1. Notice the word "*truly*" "You shall *truly* tithe."
- 2. One of the discussions you'll often hear believers engaged in is what we should tithe *on*.
  - a. people want to know, should we tithe on the *net* or the *gross*?
  - b. or do we tithe on *what's left* after all the bills have been paid?
  - c. it that were the case, many wouldn't give because they couldn't.
  - d. instead of having money left over at the end of the month, they've got month left over at the end of the money.
- 3. Moses told Israel the tithe was to be *truly* measured that is, according to *God's* instruction.
- 4. And *that instruction* is found right here; "You shall truly tithe *all the increase*."
  - a. the *increase* refers to the gain *after* the initial investment.
  - b. for those growing crops, it would mean that when the harvest was reaped, the first thing one did was to subtract the amount of seed *originally planted*.
  - c. the balance was the increase. *That* is what they were to give a tenth of.
- 5. In *modern business terms* we'd say the tithe would be of the *profits*.
- 6. For the average wage earning employee, the tithe would be of the *gross income*.
- 7. But now, notice what Moses says they were to *do* with this tithe . . .

#### B. V. 23

<sup>23</sup>And <u>you shall eat</u> before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that

#### you may learn to fear the LORD your God always.

- 1. Here's what they did with their tithe the person would gather up his entire family & bring his tithe to the temple where he would offer it to one of the priests.
- 2. The priest took it, offered a portion of it on the altar as a burnt offering to the Lord.
- 3. But then gave a liberal portion *back to the family* so they could enjoy a festive meal.
- 4. The rest of the tithe was distributed *to the priests*.
  - a. this was how they were supported.
  - b. in Numbers 18 we read –

# <sup>21</sup>"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.

- c. the priests were the only tribe of Israel which weren't given land.
- d. they were charged with serving the Lord and the people in religious duties.
- e. because they couldn't grow crops or tend flocks, they were dependent on the tithes of the people to support them.
- f. they *kept* a small portion of the tithes for their *own food*, but the rest was sold to the market.
- 5. Vs. 23 speaks of the portion of the tithe *given back to the family*. This was theirs to enjoy in a festive meal *next to* the temple.
  - a. even as the smoke of the *portion* of their tithe was ascending from the altar, they would be eating nearby.
  - b. the idea was that they were sharing a meal with God.
  - c. since sitting at the same table & sharing a common meal was one of the most personal & intimate acts for that culture,
  - d. the idea they could share a meal with God was astounding & a sign of the incredible privilege God had called them into as His people.
- 6. The tithe was the produce of their fields & flocks. So you can imagine *how big* it was in terms of sheer *physical size*.
  - a. it would be baskets full of grain & fruit; several sheep or cows.
  - b. those living near the temple would be able to load their tithe onto a wagon and bring it as it was. But those who lived at a distance faced a problem.
  - c. those tribes whose territories were miles from the temple couldn't transport their tithe that far, so God made provision for them . . .

#### C. Vs. 24-26

<sup>24</sup>But if the journey is too long for you, so that you are not able to carry *the tithe, or* if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, <sup>25</sup>then you shall exchange *it* for money, take the money in your hand, and go to the place which the LORD your God chooses. <sup>26</sup>And you shall spend that money <u>for whatever your heart desires</u>: for oxen or sheep, for wine or similar drink, <u>for whatever your heart</u>

### <u>desires</u>; you shall eat there before the LORD your God, <u>and you shall</u> <u>REJOICE</u>, you and your household.

- 1. Those who lived at a distance from the temple were allowed to sell their tithe at their local marketplace, converting it to cash,
  - a. then they traveled to the temple where they would buy *whatever they wanted* for their feast at the temple.
  - b. the excess money, of which there would be a substantial amount, was just turned over to the priests.
  - c. but some of the meat, grain, & beverage they bought would be given to the priests to be offered on the altar.
  - d. again, the idea was to celebrate a meal shared with God.
- 2. **Twice** Moses told them to purchase **whatever they wanted** to make the meal a thing of joy.
- 3. Let's not miss what this says about the tithe; it was to be given to God to 2 ends
  - a. support for the priests
  - b. to enjoy a time of intimate communion & fellowship with God.
- 4. As the end of v. 26 makes clear, the tithe was to be *a thing of joy*.
- 5. Their giving to the Lord was to be seen, not as something they let go of with *reluctance*, but as a *mutual sharing* between themselves & their God.
- 6. When it came time for the people of Israel to bring their tithe, it wasn't something they did *regretfully*.
  - a. this festive meal was a time of *great celebration*, a special time they *all* looked forward to.
  - b. they couldn't wait till the harvest was in so they could cull that 10% -
  - d. and go to the temple to celebrate God's faithfulness & their unique relationship with Him.
- 7. Paul picks up on this idea in his instructions on giving in 2 Cor. 9:7, when he says that "God loves a *cheerful* giver."
  - a. this "cheer" isn't a phony smile the Christian puts on when the offering plate passes round.
  - b. it's a joy that's rooted in an understanding of what it means to give to God.
  - c. many years ago I visited a church in OC that did something rather strange.
    - 1) after worship was over they ran through some announcements. Then the pastor said it was time to take the offering.
    - 2) the people jumped to their feet & began shouting & cheering hysterically. It frightened me!
    - 3) as I sat there trying to figure out what was happening & if I could slip out without being noticed,
    - 4) it hit me that what they were doing was trying to give expression to what Paul writes in 2 Cor. 9 about being a *cheerful* giver.
    - 5) but what they were doing was forced & artificial.
    - 6) I found out later this was something they did *every time* they took the offering.
- 8. Listen to what Paul says about our giving to God in 2 Cor. 9 –
- <sup>6</sup> . . . this *I say:* He who sows sparingly will also reap sparingly, and

he who sows bountifully will also reap bountifully. <sup>7</sup>So let each one *give* as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. <sup>8</sup>And God *is* able to make all grace abound toward you, that you, always having all sufficiency in all *things*, may have an abundance for every good work. <sup>9</sup>As it is written: "He has dispersed abroad, He has given to the poor; His righteousness endures forever." <sup>10</sup>Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, <sup>11</sup>while you are enriched in everything for all liberality, which causes thanksgiving through us to God.

- 9. We can really only understand what Paul is saying here against the backdrop of the OT tithe.
  - a. we can only grasp where *the joy in giving* comes from if we perceive what our giving *accomplishes* in the spiritual realm.
  - b. cheerfulness in giving is not some arbitrary attitude we adopt as we place our offering in the basket.
  - c. it's rooted in a fundamental reality about our relationship with God.
- 10. You see, when the people of Israel brought their tithe to the Lord, it was as a way to *commemorate* their covenant with God.
- 11. Just as they were to subtract the seed of their initial planting from their harvest, then replant that seed for the next harvest,
- 12. So they were to cull 10% of their increase & *plant that* in the things of God.
- 13. Just as the physical seed would bring forth a new harvest, what they invested in the Kingdom of God would bring it's own return many times over.
- 14. When the farmer sows the seed in the ground, he doesn't regret letting it go.
  - a. far from regret, he looks with eager anticipation to what that seed will do.
  - b. planting was a time of joyous faith, with a confident expectation that the harvest would multiply the seed many times over.
- 15. God wanted them to see the tithe in *precisely the same way*.
  - a. but instead of planting seed in the ground, they were planting it in spiritual things;
  - b. in support of the priests, who served in the things of God to ensure the spiritual life of the nation remained healthy.
  - c. God had promised that if the nation obeyed Him, He would make sure they prospered & thrived in the land.
  - d. the whole point of the festive meal was to celebrate their *relationship with* & *hope in* God.
  - e. just as the farmer sows the seed with joy, the tithe was to be sown with rejoicing.
- 16. Paul says the very same thing in 2 Cor. 9.
- 17. Our giving to the Lord ought to be marked by a cheerfulness that is the natural result of realizing that when we give, we're investing in the Kingdom of God which is an enterprise that yields awesome results!
- 18. What would you say if I told you we'd found an investment company that had

an investment vehicle that yielded, not the current rate of 3%, but 300%, 600%, & 1000%?

- 19. Oh, and the return was guaranteed & backed by the Government?
- 20. We'd all line up with checkbooks in hand.
- 21. Well, that's what God tells His people.
  - a. our giving to the Lord is investing in the Kingdom of God.
  - b. and the return He gives is 30, 60, 100-fold == **not** % --**fold**!
- 22. Our giving ought to be marked by rejoicing because it's destined to gain a return.
- 23. Now, the *form* of that return is determined by God. What's comforting to know is that He knows what we need & has pledged Himself to meet those needs in abundance.
- 24. Then Moses adds more instructions to the tithe . . .

#### D. Vs. 27-29

<sup>27</sup> You shall not forsake the Levite who *is* within <u>your gates</u>, for he has no part nor inheritance with you. <sup>28</sup> "At the end of *every* third year you shall bring out the tithe of your produce of that year and store *it* up <u>within your gates</u>. <sup>29</sup> And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who *are* within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.

- 1. While the tithe mentioned in vs. 22-26 was to be given to the priests who served *at the temple*, not all priests lived at or served in the temple.
- 2. Many more of them, known as Levites because they were from the tribe of Levi, were scattered throughout the nation, living in various cities where they functioned as teachers & judges.
- 3. Every 3<sup>rd</sup> year, instead of taking their tithe to the temple, the people were to give it to the Levites *near them*, as well as anyone who was poor & had no fields or flocks of their own to draw from.
- 4. Now, this is an excellent way to go about the whole system of welfare.
  - a. God called them to set aside 10% of their increase as His due.
  - b. but then He told them to give it *directly* to those around them they knew were in *real* need.
  - c. under this system, it was only those who had a legitimate need who were benefited.
  - d. the indolent & lazy weren't going to get anything because the people around them knew the cause of their poverty their own refusal to work!
  - e. those Levites who'd been most faithful in serving the Lord & people would be well compensated because the tithers would *seek* them out.
- 5. Both the Levites & poor who benefited from this 3<sup>rd</sup> year local tithe would see what they were receiving as from the Lord because it was *His Word* the tithers were obeying.

#### III. CONCLUSION

#### A. Connection

- 1. As I was meditating on this passage this week, I saw something that was a real blessing to me and I want to share it with your as we close.
- 2. Think about what the tithe *accomplished*:

#### **FIRST**: It connected them to the priests.

- a. it provided support for the priests so that the most important thing about Israel could stay healthy their relationship with God!
- b. by giving to the priests at the temple, the giver felt a greater sense of *connection* to the priests and their service in the temple.

#### **SECOND:** It connected them to God.

- a. that meal the giver & his family enjoyed was a time of great celebration so that the worship of God didn't become a dry, dull, boring ritual.
- b. God wanted them to *take joy* in their relationship with Him;
- c. He wanted them to feel *connected* to Him & nothing did that better than a shared meal.

#### **THIRD:** It connected them to their community.

- a. the 3<sup>rd</sup> year tithe for the locals who were in need created a greater sense of *connection* to those among who they lived.
- 3. The bottom line in all these things was the *connection* made between the giver & the one given to;
  - a. connection to the priest & temple.
  - b. connection to God.
  - c. connection to neighbors.
- 4. I suspect that when most of us give to the Lord, *connection* is not what's on our mind.
- 5. You've heard that money talks? For many, mostly what it says is "Goodbye"
- 6. And many of us see our giving that way, as letting go & saying goodbye to our money.
- 7. This needs to change. We must begin to see our giving as *investing* in the Kingdom of God, planting spiritual seed that God *will return* in abundance.
- 8. Our giving ought to connect us to that ministry we're giving to, moving us to make sure they're using our gifts in a way that honors God & expands His Kingdom.
- 9. Our giving ought to benefit the *truly needy* among whom we live & work.
- 10. And our giving ought to be a thing of great joy because it connects us to God.

#### B. When You Give

- 1. We collect the offering *during worship* because we want those who give to see what they are doing as *an act of worship* & connection with God.
- 2. When that offering bag comes round, don't just drop your offering in and say "Goodbye."
- 3. See it the same way the ancient Israelite saw his tithe as an offering made to the Lord that *connected* Him to the Lord a joyous celebration of God's faithfulness, that looks both *backward* to past blessing, & *forward* to what's to come through the planting of *new seed*.