

**Unmerited Inheritance: An Exposition of the Twelve Divine
Elements, Fulfillment, and Typology of Yahweh's Tithe to Levi**

A Dissertation Submitted to
the Faculty of the Liberty University School of Divinity
in Candidacy for the Degree of
Doctor of Philosophy in Bible Exposition

by

Noble Sokolosky
Lynchburg, Virginia

November 28, 2022

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Contents

CHAPTER ONE: THESIS, GOALS, UNIQUE CONTRIBUTIONS, REVIEW OF SCHOLARSHIP, AND PRUDENTIAL CONSIDERATIONS	1
The Dissertation’s Thesis and Goals.....	1
The Dissertation’s Seven Unique Contributions to the Scholarly Conversation	2
The Current State of Tithe Scholarship.....	5
Summary of Historical Interpretations of Tithe Offerings	6
Josephus Disciples Who Believe There Were Three Commanded Tithes with an Effective Annual Offering of 20–23.3%	6
Proponents of Two Tithes with an Effective Annual Offering of 20%	8
Proponents of One Tithe with an Effective Annual Offering of 10%	9
Proponents of Two Tithes with an Effective Annual Offering of Much Less than 10%	9
Review of Recent Tithe Scholarship	10
Historical, Literary, and Theological Contexts of the Mosaic Tithe Ordinance	15
The Golden Calf Idolatry Is the Historical-Theological “Cause without Which There Is No Purpose” for the Tithe Ordinance	16
Yahweh’s First Covenantal Priesthood—Israel’s Firstborns	16
The Covenant Code: Worship Instruction for Israel’s Firstborn Priesthood.....	17
Idolatry and Change of the Priesthood from the Firstborns to Levi.....	18
The Tithe Ordinance Is Inseparably Related to, Governed by, and Typical of, Three Divine Doctrines	22
The Doctrine of Covenantal Firstborn Priesthood	23
The Doctrine of Non-Mediatorial Worship.....	23
The Doctrine of Unmerited Inheritance	25

Conclusion.....	26
CHAPTER TWO: ESSENTIAL HERMENEUTICS FOR EXPOSITING THE TITHE ORDINANCE	27
Proposed Methodology for Expositing Perceived Irreconcilable Tithe Statutes.....	28
Step One: Identify the <i>Sedes Doctrinae</i>	28
Step Two: Perform De Novo Analysis of the <i>Sedes Doctrinae</i>	30
Step Three: Analyze the <i>Sedes Doctrinae</i> against the Pentateuchal Legal Corpus	30
Step Four: Consider Prophetic Commentary on the <i>Sedes Doctrinae</i>	32
Step Five: Interpret Descriptive Tithe Accounts against the Law and Prophets	32
Step Six: Ignore Extrabiblical Pharisaical Writings.....	33
Step Seven: Analyze the Ordinance against Redemption, New Creation, and the <i>Missio Dei</i>	35
Step Eight: Consider the Ordinance’s Applicability to New Covenant Worship	36
Exegetical Strategies for Expositing the Ordinance.....	37
Engage in Legal Exegesis.....	37
Respect Mosaic Legal Terms of Art.....	38
Respect Legal Structure and Association of Terms	39
Distinguish Sundry Instructions from an Actual Mosaic Command to Observe the Tithe Ritual	40
Morphological Requirements of Mosaic Commands to Observe Cultic Rituals	41
Neither Lev 27 nor Num 18 Commands the Sons to Observe a Tithe Ritual.....	42
Ritual Triggers and Problem Solving.....	43
The “Black Hole” of Num 18.....	44

Avoid Exegetical Fallacies	45
Failure to Recognize Distinctions	45
Appeals to Selective Evidence	45
Unwarranted Generalization.....	46
The Non Sequitur	46
Unwarranted Association	47
Historical Fallacies	47
Simplistic Appeals to Authority	47
Conclusion.....	49
CHAPTER THREE: MOSAIC TITHE STATUTORY EXPOSITION	51
Prudential Considerations When Expositing the Tithe Statutes	51
Moses Commanded the Sons to Observe Two Tithes but He Did Not Identify Them Until 70 Days before They Entered the Land.....	51
Land Sabbatical and Jubilee Considerations	52
Jubilee Commenced at the Beginning of Year 50—Not in the Seventh Month of Year 49	53
The Sabbatical and Jubilee Commands Prohibited Tithes 30% of the Years	56
Preliminary Tithe Instructions That Fail the Ritual Morphology of a Mosaic Command to Offer Tithes.....	60
Leviticus 27: The Divine Source and Subject	60
Numbers 18: The Divine Donor and Object	61
Yahweh’s Numbers 18 Divine “Gift–Command” Literary Procedural Structure.....	64
Each Holy Gift Is Funded by a Mosaic Command beyond Num 18 to Make a Corresponding Offering.....	64
The Phantom Annual Tithe Is Unaccompanied by a Mosaic Command to Make a Corresponding Funding Offering	65

Yahweh Provides Two Statutory Indicia for the Tithe Offering That Funded His Tithe to Levi.....	66
The First Commanded Tithe: The Annual Party Grain Tithe (Deut 14:22–27)	68
This Tithe Only Involved Sown Grain	68
This Tithe Was Not “Offered to the Lord” but Was Eaten at the National Harvest Feasts	69
Grain Tithes, Wine, Oil, and Firstborns Were Associated by Venue and Observance of Three Separate Rituals—Not as a Single Ordinance	70
Wine, Oil, and Firstborns Are Not Sown to Come from the Field the Next Year.....	71
The Prophets Distinguished Oil and Wine from the Four Tithe Assets	74
Theological Implications of Teaching That Wine and Oil Could Be Tithed	76
Understanding the Divine Subject of the Party Grain Tithe Is Essential to Tithe Exposition	78
The Second Commanded Tithe: The Triennial Sacred Funding Tithe (Deut 14:28–29; 26:12–15)	78
This Tithe Was “Sacred” and Was Offered in the Triennial “Year of the Tithe”	79
The Divine Subject Was General Food Assets	80
The Sacred Funding Tithe Was the Commanded Offering That Funded Yahweh’s Tithe to Levi (Num 18:26).....	81
Yahweh’s Num 18:26 Inheritance Tithe to Levi Cannot Be Distinguished from His Triennial Inheritance Tithe to Levi (Deut 14:28–29; 26:12–15)	81
The Party Grain Tithe Fails Both Statutory Indicia of the Commanded Tithe Funding Offering	86
The Sacred Funding Tithe Satisfies Both Statutory Indicia of the Commanded Tithe Funding Offering	87
The Two Tithes Are Reconciled by the Party Grain Tithe’s Divine Subject and the Land Sabbatical Statutes	88
Grain Was the Only Tithe Asset That Could Be Eaten at the Feasts Every Year	88

The Party Grain Tithe’s Divine Subject Explains How Both Tithes Could Be Observed in “the Year of the Tithe”	89
Grain Farmers’ Observance of the Party Grain Tithe Was Funded by Yahweh’s Triple-Blessing Crop That Only Benefitted Them.....	90
Conclusion.....	91
CHAPTER FOUR: EXPLANATION OF THE TWELVE DIVINE ELEMENTS OF YAHWEH’S TITHE	93
The Divine Source, Subject, Donor, and Object Are Inseparably Related.....	94
The Tithe’s Divine Source Produced the Divine Subject— Assets of the Land and Not Income	94
Yahweh Provided All Three Economic Factors of Production for His Holy Tithe Assets.....	95
Holy Tithes Could Not Be Offered from outside of the Holy Land.....	97
Trans-Jordan Land Conquered by the Uncircumcised Could Not Produce Holy Tithes	98
The “Witness Altar” Confirms That the Trans-Jordan Tribes Could Not Offer Tithes	98
Yahweh Caused the Land to “Laboriously Give” Its Food to Fund His Tithe to Levi	99
The Tithe Ordinance Had Nothing to Do with “Giving to God”	99
Israel’s Shepherds Employed a Survival-Subsistence Strategy That Functioned at a Minimum Land Carrying Capacity.....	101
Even under a Maximum Carrying Capacity Strategy, Very Few Shepherds Would Have Enough Land to Tithe Sheep	102
The Quantity of Yahweh’s Tithe Did Not Decrease as the Number of Tithing Farmers Dramatically Decreased	105
Divine Observance and Motivation	105
Divine Venue.....	106

The Venue Was “Your Gates” of the Farmers’ Nearest Walled City— Far away from the Temple	106
Historical-Theological Considerations for Why Yahweh May Have Selected “Your Gates” as the Divine Venue.....	108
Divine Beneficiaries	110
Scripture Repeatedly Distinguishes the Tithe Beneficiaries from the Poor as Mosaic Legal Terms of Art.....	112
The Tithe Beneficiaries Are Associated as Being Disinherited from the Land	114
Scripture Instructs That Some Tithe Beneficiaries Were Actually Wealthy.....	115
Statutory Instructions for Redeeming Kinsmen from Wealthy Aliens Negate the “Poor Tithe”	117
The “Poor Tithe” Violates the Covenantal Theology of Yahweh’s Blessed–Cursed Economy	118
Divine Purposes	119
Yahweh’s Temporal Purpose Was for the Disinherited to “Eat and Be Satisfied”	119
Yahweh’s Discriminatory Covenantal Purpose Was to “Set Israel High above the Nations”	121
Divine Frequency, Timing, and Amount.....	121
Yahweh’s Triennial Tithe Never Fell on a Land Sabbatical or Jubilee Year.....	122
Yahweh’s Effective Annual Tithe of Animals Was $\leq 2.8\%$	122
Yahweh’s Effective Annual Tithe of Fruit Was Exactly 3.3%	123
Yahweh’s Effective Annual Tithe of Grain Was Exactly 5%.....	123
The Divine Frequency Aligned with and Perfectly Accommodated the Beneficiaries and Purpose	123
The Three-Tithe Model Actually Yields an Effective Annual Tithe of 9.8%—Not 23.3%	125

The Party Grain Tithe Was Eaten (or Sold to Buy Wine) but Not Given to Anybody or “Offered to Yahweh,” Reducing the Model from 23.3% to 13.3%	125
The Land Sabbatical and Jubilee Commands Further Reduce the Model from 13.3% to 10.3%	125
Three-Tithe Proponents Wrongly Interpret “Every Third Year” as “Every Three Years,” Further Reducing the Model from 10.3% to 9.8%.....	126
Conclusion	127
CHAPTER FIVE: PROPHETIC CONFIRMATION OF THE DIVINE ELEMENTS OF YAHWEH’S TITHE	129
Hermeneutical Considerations for Interpreting Prophetic Tithe Rebukes	129
Identify Relevant Forms of Figurative Language	129
Consider Canonical Context.....	131
Respect the Covenantal Role of the Prophet	132
Jeremiah 2: The Inheritance Typology of Israel as Yahweh’s First <i>Tebuah</i>	133
The Metaphor of Marriage (Jer 2:2).....	133
The Metaphor of “First of His <i>Tebuah</i> ” (Jer 2:3).....	133
Jeremiah’s <i>Tebuah</i> Metaphor Is Inseparably Related to the Doctrine of Unmerited Inheritance.....	135
The Tithe Rebukes of Amos and Jesus Confirm the Divine Elements of the Sacred Funding Tithe	136
Israel Was Doing Something Wrong That Caused Amos to Instruct Them to “Multiply Transgressions” by Offering Tithes Every Three Days.....	136
Of the Two Primary Interpretations of Amos 4:4–5, Only One Is Sensitive to Genre and the Prophets’ Covenantal Function	138
The Minority View Devotes Insufficient Consideration to Genre and Prophetic Function	139
The Majority View Considers Both Genre and the Prophetic Role	140

Amos’s Sarcastic Hyperbole Confirms the Divine Frequency of the Triennial Sacred Tithe	141
Amos Rebuked Israel Exactly as Jesus Rebuked the Meticulously-Tithing Pharisees ...	143
Malachi’s Tithe Rebuke Confirms the Divine Elements of the Sacred Funding Tithe	145
Cursed for Robbing God of “the Tithe and the Offering” (Mal 3:8–9)	147
“My Statutes” to Which Israel Must Return (Mal 3:7) Were Deut 26:12 and Num 18:26	148
Literary Context Identifies “the Tithe and the Offering” as the Son’s Triennial <i>Tithe</i> (Deut 26:12) and Levi’s <i>Offering</i> Therefrom (Num 18:26).....	149
Grammatically, the Deut 26:12 <i>Tithe</i> and Num 18:26 <i>Offering</i> Are Construct Nouns Rendered Definite by the Absolute Articular <i>Hamma ‘ăšêr</i>	149
The Mal 3:10 Storehouse Was Not at the Temple	151
“My Statutes” Do Not Command Tithes to Be Deposited at the Temple	151
The Storehouse at “My House” Could Not Possibly Hold the “Whole Tithe”	152
Malachi’s Articular Storehouse Identifies the Category of Hundreds of Divine Depositories within “Your Gates”	155
Conclusion.....	156
CHAPTER SIX: THE WRITINGS—CONFIRMATION AND OBSERVANCE OF “YOUR GATES” AS THE DIVINE VENUE	158
Hermeneutical Considerations for Interpreting Descriptive Historical Tithe Narratives.....	159
The Mosaic Law Is Yahweh’s Exclusive Authority for Expositing His Tithe Ordinance	159
The Mosaic Venue for Depositing Tithes at “Your Gates” Did Not Change When the Temple Was Built	161
2 Chronicles 31 Is an Historical Story with a Beginning, Tension-Creating Plot, and Ending Resolution	161

Neither Hezekiah nor Nehemiah Commanded Israel to Observe Three Tithes, as Josephus’s Model Proposes	163
Hezekiah’s Unlawful Decree and Remedial Commands	
Confirm the Tithe’s Divine Venue	164
Scriptural Historical Considerations	165
The “Third Month to the Seventh Month” (2 Chron 31:7)	167
Yahweh’s Faithfulness to His Promised Abundant Wheat Crop (Lev 26:5)	168
Israel’s Wheat Farmers Were Not “Generous”	169
Hezekiah’s Tithes Were Stacked in the Streets Because His Decree Violated the Divine Venue	171
Hezekiah’s Removing Tithes from the Temple Was “Good, Right, and True before the Lord His God”	172
Nehemiah’s Commands Do Not Confirm Anything but He Did	
Observe the Correct Venue of Plural, Gated <i>Storehouses</i>	174
Many of Nehemiah’s Commands Were Novel Interpretations of the Pentateuchal Statutes	174
Although Nehemiah Violated Many of the Tithe Statutes, the One Thing He Got Right Was the Divine Venue	175
A Semantic Field Study Equates Nehemiah’s Plural Storehouses with the Mal 3:10 Storehouse, as Distinguished from the Temple Storehouse	177
Conclusion	180
CHAPTER SEVEN: ABRAM’S TITHE—THE MOST IMPORTANT TITHE IN REDEMPTIVE HISTORY	182
The Putative Pre-Law “Tithes” Belie an “Eternal Principle” of Tithing Supposedly Codified by the Mosaic Law	182
Abel’s Worship Contradicted Six Divine Elements of Yahweh’s Tithe	183
Jacob’s Vow Contradicted Seven Divine Elements of Yahweh’s Tithe	185
Jacob Vowed to “Take a Tenth for You”—Not “Give a Tithe to You”	186

Jacob's Vow Proves That He Did Not Practice Tithing.....	187
Abram's Tithe Was a Small Fraction of the Spoils and Negates the Notion of an Eternal or Moral Law of Tithing	188
Abram's Tithe Contradicted All Twelve Divine Elements of Yahweh's Tithe.....	190
It Contradicted Yahweh's Divine Subject in Six Ways	191
It Contradicted Yahweh's Divine Donor and Object in Six Ways.....	191
It Contradicted Yahweh's Divine Amount in Two Ways	192
It Contradicted Yahweh's Divine Venue and Temporal Purpose	193
It Contradicted Yahweh's Divine Capital Source and Covenantal Purpose	193
It Contradicted Yahweh's Divine Beneficiaries.....	194
It Contradicted Yahweh's Divine Frequency and Timing	194
It Contradicted Yahweh's Divine Observance and Motivation	194
Abram's Tithe Was Not Mediated Yahweh Worship, but an Acceptance of King Melchizedek's Peace Covenant Offer	195
In Melchizedek's Canaanite Culture, Tithes Were Given to Kings—Not to Priests	196
Melchizedek Had No Spiritual Authority over Abram, Whose Essential Worship Was to Honor His Vow to Not Keep Any Battle Spoils	197
Abram Accepted King Melchizedek's Peace Covenant Offer by Giving a Reciprocal Tithe from King Ben-bara's Profane Property	199
The Biblical Narrative Depicts Abram as a Fearful Foreigner Looking to Make Peace Deals	199
The Royal Meal Was King Melchizedek's Offer to Make a Peace Covenant—Not a Priestly Act.....	200
Abram Accepted King Melchizedek's Peace Covenant with a Reciprocal Tithe from Pagan King Ben-bara's Property	201
Abram's Providential Tithe Was the Most Important Tithe in Redemptive History.....	202

Students Must Not Conflate the Spirit’s Three Observations about Abram and Melchizedek	203
Zechariah Connects Melchizedek’s Typical Royal Priesthood with Israel’s Temple Worship in the Millennial Kingdom	205
Ezekiel Prophecies That Levites Will Inherit the Land, Receive No Tithes, and Serve as Firstborn Priests in the Millennial Kingdom.....	207
Levites Will Not Receive Tithes in the Kingdom Because They Will Receive Their Promised Inheritance in the Land	208
Levite Priests Will Serve the Temple under Christ’s Royal Firstborn Priesthood	210
Hebrews 7:9 Explains How Levite Priests and Church Saints Can Serve as Christ’s Firstborn Priests in the Millennial Kingdom	211
“Even Levi Has Been Received” by Christ’s Royal Priesthood after the Order of Melchizedek’s Prototypical Priesthood	211
All “Descendants” of Abram “Have Been Received” by Christ’s Royal Priesthood after the Order of Melchizedek’s Typical Priesthood.....	216
Conclusion.....	217
CHAPTER EIGHT: NEW TESTAMENT ILLUMINATION OF THE FULFILLMENT AND TYPOLOGY OF YAHWEH’S TITHE	219
Hermeneutical Considerations for Expositing New Testament Fulfillment of the Tithe Ordinance.....	219
“Kingdom of Heaven,” “Kingdom of God,” and “Eternal Life” are Synonymous NT Theological Concepts.....	219
“Kingdom of Heaven” Is Multi-Faceted and Has Both Present and Future Aspects	221
The Limited Influence of Systematic Theology on Interpreting Fulfillment of Yahweh’s Tithe	223
New Testament Instruction about the Saints’ Land Inheritance.....	225
Jesus’s Kingdom Teaching Instructs That Saints Will Receive a Land Inheritance in the Future Kingdom	225

Paul's Land Inheritance Teaching Confirms the Inheritance Typology of Yahweh's Tithe	227
Paul Uses a Will Analogy to Teach That Yahweh's Ratified Land Covenant Is Irrevocable	228
In Paul's Analogy, Death Is Prerequisite to the Court's Jurisdiction or Power to Validate a Will	229
Paul Identifies the Articular <i>Inheritance</i> as the Gen 15 Land <i>Promise</i> Yahweh Made and Validated "between the Pieces"	230
Paul's Reference to the Tithe Beneficiaries Confirms the Inheritance Typology of Yahweh's Tithe	232
Jesus's Precursory Tithe Fulfillment Was in "the Year of the Tithe," Honoring Yahweh's Promise to "Bring a Blessing on You in the Sixth Year"	233
Jesus Died Two Days after Preaching Matt 23:23 in "the Year of the Tithe"	234
Matthew 12:1 Reveals That Jesus Died in the Sixth Year of the Tithing Cycle, Fulfilling Lev 25:21	235
Christ's Sixth Year Atonement Aligns with His Typological Triple-Blessing Wheat Crop That Accommodated Jubilee's Double Land Sabbatical	238
Theological Ramifications of an Atonement in the Seventh Sabbatical Cycle	240
Christ's Ultimate Tithe Fulfillment Will Be When He Hands the Eternal Kingdom to the Father in the New Creation	241
The Doctrine of Resurrection Clarifies Christ's Ultimate Tithe Fulfillment	242
Christ Will Ultimately Fulfill His Tithe at the End of Redemptive History after All Resurrections and Creation of the New Earth	246
NT Instruction Confirms the Tithe's Typology of the Saints' Unmerited Inheritance in Christ and His Eternal Kingdom	247
The Titles of Christ Reflect the Divine Elements of Yahweh's Tithe	247
The New Creation Fulfills the Meaning of the Four "Perfect Numbers" Associated with Yahweh's Tithe	248
The Divine Elements of Yahweh's Tithe Typify the Saints' Unmerited Inheritance in Christ and His Eternal Kingdom	250

The Tithe Is Inseparably Related to Christ as the Divine Donor of Unmerited Inheritance.....	251
The Divine Venue, Source, and Subject Typify That Christ’s Clean Sheep Will Enter the Gates of New Jerusalem That Will Have No Temple	252
The Divine Timing and Frequency of the “End of the Third Year” Typify the “End” When God Will Be “All in All”	253
The Divine Object, Covenantal Purpose, and Motivation Typify Christ Conquering Death and His Presence Indwelling His People	254
John’s New Creation Vision Incorporates the Divine Elements of Yahweh’s Tithe	254
Conclusion.....	256
CHAPTER NINE: SUMMATION AND CONCLUDING EXHORTATION.....	257
Review of the Dissertation’s Three Goals	257
Review of the Dissertation’s Seven Unique Contributions.....	258
Contribution 1: Tithes Were <i>Given (nathan)</i> by Yahweh—Not to Him	258
Contribution 2: Moses Commanded Two Tithes but Only One Was “Offered to the Lord” (Num 18:24).....	261
Contribution 3: Exposition of Yahweh’s Tithe against the Land Sabbatical and Jubilee Commands.....	262
Contribution 4: Reconciliation of How Both Tithe Commands Could Be Obeyed Exactly as Written, as Deut 4:2 Requires	262
Contribution 5: “Even Levi Has Been Received” through Abram’s Tithe, the Most Important Tithe in Redemptive History	263
Contribution 6: Christ’s Precursory Tithe Fulfillment Was at His Atonement in “the Year of the tithe,” in the Sixth Year of the Cycle.....	264
Contribution 7: Christ’s Ultimate Fulfillment of His Tithe and the Typology of its Divine Elements.....	265
Concluding Exhortation.....	266
Reform 1: Avoid the Exegetical Fallacy of Making a Simplistic Appeal to Josephus’s Unscriptural Three-Tithe Model	268

Reform 2: Obey Malachi’s Exhortation to Return to “My Statutes” to Exposit the Tithe Ordinance.....	269
Reform 3: Abandon the “Poor Tithe” That Denigrates Christ’s Redemptive Work of Providing the Saints’ Unmerited Inheritance.....	270
Reform 4: Abandon the Num 18 Phantom Annual Tithe.....	272
Reform 5: Accurately Teach the Divine Amount of Yahweh’s Tithe	273
Reform 6: Stop Teaching That Tithes Were against Income Rather than Assets	274
Reform 7: Stop Teaching Temple Storehouse Tithing.....	275
Reform 8: Accurately Relate the Tithe to the Doctrines of Covenantal Priesthood and Non-Mediatorial Worship	276
Reform 9: More Creatively Teach the Tithe Ordinance by Explaining Its Divine Elements	277
Reform 10: Present a Single, Coherent Tithe Exposition across All Genres	279
Conclusory Call for Bold Exposition of the Divine Elements of Yahweh’s Tithe	281
Bibliography.....	283

CHAPTER ONE: THESIS, GOALS, UNIQUE CONTRIBUTIONS, REVIEW OF SCHOLARSHIP, AND PRUDENTIAL CONSIDERATIONS

This dissertation seeks to advance the academy's conversation about the Mosaic tithe ordinance by providing the first published reconciliation of what many scholars consider irreconcilable statutes. It does so by providing the first published exposition of the twelve divine elements of Yahweh's sacred tithe against the land sabbatical and Jubilee statutes. Unless scholars can agree upon its divine elements, there is little hope for unity and progress towards edifying the saints with the typology of Yahweh's inheritance tithe to Levi (Num 18:26).

The Dissertation's Thesis and Goals

The dissertation's thesis is that Moses commanded two tithe rituals but only one was "offered to Yahweh" and simultaneously given by Him to persons He disinherited from the land—its divine elements uniquely typifying the saints' unmerited inheritance in Christ and His worldwide eternal kingdom of a new creation.

Although much has been written about the tithe ordinance, the corpus falls short of a profitable conversation because contributors do not agree on a hermeneutical approach and talk past each other with little actual engagement. Chapter Two furthers the dissertation's first goal of encouraging a more focused dialogue by proposing an eight-part hermeneutical methodology to insulate expositors from presuppositions, Pharisaic traditions, and exegetical fallacies.

A chief point of scholarly disagreement is how many tithes Moses commanded Israel to observe and the effective annual amount of those tithe offerings. Opinions range from one to four offerings with many scholars promoting the three-tithe model in Josephus's "rewritten Bible."¹

¹ Josephus "has his own views—historiographical, political, religious, and cultural—and these are consistently seen throughout the *Antiquities*, particularly in the changes which he has made in his paraphrase of the biblical text." Louis H. Feldman, *Studies in Josephus's Rewritten Bible* (Leiden: Brill, 1998), 539.

The phrase “Yahweh’s tithe to Levi” is both scriptural (Num 18:21, 26) and foundational to the study’s second goal. That goal seeks to redirect scholarly focus away from extrabiblical Pharisaic traditions and onto “My statutes”—as Yahweh’s prophet exhorted Israel (Mal 3:7–10)—to better edify the saints with the divine elements of Yahweh’s holy tithe.

Another conversation point is whether the tithe ordinance is relevant to New Covenant grace giving to a local church, which scholars unfortunately call “tithing” or “giving tithes.” Since New Covenant saints cannot offer scriptural tithes, the relevance of the tithe ordinance to New Covenant grace giving is not treated in this study. That is because the study’s third goal is to exposit the statutes, derive the twelve divine elements of Yahweh’s tithe, and demonstrate that it has nothing whatsoever to do with “giving to God.” Rather, it has everything to do with (1) Yahweh giving unmerited gifts of food to persons He disinherited from the land and (2) its typology of the saints’ unmerited inheritance in Christ as “true food” (John 6:55) and His eternal worldwide kingdom of a new creation (Rev 21–22). If any one of those three goals is achieved, the tithe’s dubious relevance to grace giving becomes self-evident.

The Dissertation’s Seven Unique Contributions to the Scholarly Conversation

The dissertation makes seven unique contributions to the academy’s tithe conversation.² First, it explains that tithes were *given (nathan)* by Yahweh—not to Him. There is no scriptural record of a tithe *nathan* to Yahweh because He declared it was His (Lev 27:30) to *nathan* to Levi

² This study follows the first of two dissertation approaches identified by D. A. Carson, wherein the student begins with “a fresh insight, a thesis he or she would like to test against the evidence.” See, e.g., Andy Naselli, “Don Carson’s Advice about Two Ways to Approach Writing a Dissertation,” December 3, 2007, 1, <https://andynaselli.com/don-carsons-advice-about-two-ways-to-approach-writing-a-dissertation>. Rather than “merely a lot of well-organized data,” the study is “directed by the thesis that is being tested,” does not “domesticate the evidence in order to defend the thesis,” and meets the high standard of being sufficiently “self-critical” by engaging contra scholarship on all major points. All seven unique contributions relate to the study’s detailed fresh insight on why academy tithe scholarship must abandon Josephus’s unscriptural three-tithe model.

for an inheritance (Num 18:20–26). As scholars affirmatively teach what Yahweh’s tithe was—His unmerited gift of food to persons He precluded from inheriting the land—far less effort is required to negatively demonstrate what it was not—an ordinance for “giving to God” that is somehow probative when unnecessarily constructing a “new paradigm for giving.”³

Paul provides a very “old paradigm for giving”—never once relates it to the tithe ordinance⁴—and needs no help from those seeking to enhance his instructions with Yahweh’s tithe to the disinherited. Tithes and grace giving are as incompatible as oil and water. Thus, Jesus repeatedly taught His disciples to give money to the poor—never food tithes that Yahweh exclusively gave to the disinherited wholly without regard to their wealth, worth, or works.

Second, the dissertation demonstrates that Moses commanded two tithe rituals but only one was “offered to the Lord” (Num 18:24). Josephus disciples teach a third tithe (given annually at the temple) supposedly commanded by Num 18—which nowhere mentions either frequency or venue—for an effective annual tithe of 20–23.3%.⁵ Although Gordon McConville reports that nineteenth century scholarship “quickly rejected the old Jewish postulate,”⁶ this three-tithe view persists among scholars who do not boldly controvert the “lying pen” of learned men (Jer 8:8–9).

³ See, e.g., David A. Croteau, *Tithing after the Cross: A Refutation of the Top Arguments for Tithing and New Paradigm for Giving* (Gonzalez, FL: Energion, 2013); James D. Quiggle, *Why Christians Should Not Tithe: A History of Tithing and a Biblical Paradigm for Christian Giving* (Eugene, OR: Wipf and Stock, 2009), 12–17; Ervin Budiselic, “The Role and the Place of Tithing in the Context of Christian Giving,” *Kairos Evangelical Journal of Theology* 9, no. 1 (2015): 31–58; Sergey Chervonenko, “Stewardship in the Church: The Theology and Practice of Tithing, Offerings, and Stewardship in Evangelical Churches of Russia” (PhD diss., Asbury Theological Seminary, 2017), 45–52; J. Rodman Williams, *Renewal Theology: The Church, the Kingdom, and Last Things* (Grand Rapids, MI: Zondervan, 1992), 99–101; Robert M. Grant, *Truth about Tithing* (Mountain View, CA: eBray, 2010), 12–15.

⁴ Verlyn Verbrugge and Keith R. Krell, *Paul and Money: A Biblical and Theological Analysis of the Apostle’s Teachings and Practice* (Grand Rapids, MI: Zondervan, 2015), 222.

⁵ Their argument presupposes—despite the fact that Moses never commands annual tithe offerings—that because the land produced food every year, Yahweh’s tithe to Levi (Num 18:26) must have been annual. For a scholar who specifically cites and rejects Josephus’s three-tithe model, see, Thomas L. Constable, “Notes on Deuteronomy: 2022 Edition,” s.v., “14:22–29,” <https://planobiblechapel.org/soniclight>.

⁶ J. Gordon McConville, *Law and Theology in Deuteronomy* (Sheffield, UK: JSOT, 1986), 69.

To fully edify the saints with the divine elements of Yahweh's tithe, scholars must exegetically negate Josephus's three-tithe model. Chapters Two–Four provide that negation and are supported by the three prophetic tithe rebukes and two historical tithe narratives (Chapters Five–Six).

Third, it provides the first published exposition of the tithe statutes against the land sabbatical and Jubilee commands to demonstrate that an annual tithe—had Moses actually commanded one—would be impossible of obedience 58% of the years. Rather, Yahweh gave His tithe 28% of the years for an effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%). His tithe divinely accommodated the Levites (2.85% of Israel's settling population), sojourning Gentiles, and Israel's widows and fatherless—all of whom Yahweh disinherited.⁷

Fourth, it provides the first published reconciliation of the tithe statutes to demonstrate how both tithe commands could be obeyed exactly as written, as the Law required (Deut 4:2). The statutes are reconciled by the fact that grain farmers were the only persons commanded to observe both tithes in “the year of the tithe.” Yahweh supplied the extra grain to fund their worship with His triple-blessing grain crop that only benefitted grain farmers (Lev 25:20–22).

Fifth, it argues that Abram's tithe was the most important tithe in redemptive history. The Spirit's typological illumination of Abram's tithe instructs: “to say a word, even Levi, the one receiving tithes, has been received” by Melchizedek's prototypical priesthood (Heb 7:9)—meaning Levi has also been received by Christ's royal firstborn priesthood after the order of Melchizedek. That explains how—although the Levitical priesthood has been abolished⁸—the

⁷ The different perspectives in Christianity on what *tithe* means is due to “imprecise definition” from the Old Testament. Issah A. Obalowu, “The Tithe in the Gospel and Nigerian Christians' Notion: An Analysis and Description Study,” *Al-Risalah Journal* 3, no. 1 (March 2019): 173.

⁸ The abolition of the Levitical priesthood is one of two reasons Carson cites for rejecting a literal reading of Ezek 40–48. D. A. Carson, “The Lord Is There: Ezekiel 40–48,” in *Coming Home: Essays on the New Heaven and New Earth*, ed. D. A. Carson and Jeff Robinson Sr. (Wheaton, IL: Crossway, 2017), 46–48. Chapter Seven demonstrates how Heb 7:9 answers that objection, in that all kingdom saints will be Christ's firstborn priests.

Levite priests in Ezekiel's kingdom vision will be able to serve the temple under Christ's royal firstborn priesthood.

More importantly, Abram's tithe explains how Gentiles who were formally "strangers to the covenants of promise" (Eph 2:12) become royal firstborn priests (1 Pet 2:9; Rev 5:10).

Gentile saints are received by Christ's priesthood because they are ("to say a word") Abraham's "descendants" (Gal 3:29) who were typically "in his loins" when King Melchizedek received the providential tithe from "the one who had the promises" (Heb 7:6).

Sixth, it advances David Croteau's groundbreaking dissertation that explores the tithe's fulfillment and typology. This study argues that Christ's precursory tithe fulfillment was at His Atonement in "the year of the tithe." Moreover, it was in the sixth year of the tithing cycle rather than the third year, honoring Yahweh's promise to "order My blessing on you in the sixth year" (Lev 25:21) as His typical miraculous wheat crop neared harvest at Pentecost, which brought forth His spiritual firstfruits (Acts 2:41; James 1:18).⁹

Finally, Christ will ultimately fulfill His tithe when He completes His redemptive work, defeats death (1 Cor 15:26; Rev 20:14), there is no longer a curse, and He reveals the "sons of God" to a "groaning creation" (Rom 8:19)—all preparatory to inaugurating the eternal worldwide kingdom of a new creation. John's vision wherein the saints "inherit these things" (Rev 21:7) specifically incorporates the key divine elements of Yahweh's tithe.

The Current State of Tithe Scholarship

This section reviews Mosaic tithe statutory exposition of the last 150 years with

⁹ As God's love letter to us, Scripture is romantically symmetrical. Israel's royal firstborn priesthood was terminated on the day the Levites killed "about 3000 men" after the golden calf idolatry (Exod 32:20) and Christ's royal firstborn priesthood began at Pentecost when "about three thousand souls" were given life (Acts 2:41). Church saints are the antitype of Israel's non-mediatorial firstborn priests—not the intervening Levitical mediator-priests. It is category error to compare non-mediatorial grace giving with the tithe-based mediatorial Levitical priesthood.

particular emphasis on scholarship of the last twenty years.¹⁰

Summary of Historical Interpretations of Tithe Offerings

There is a plethora of scholarship addressing whether the tithe ordinance is applicable to the church. Croteau devotes over sixty pages of his dissertation to that issue, citing over two hundred scholars from the church fathers forward. However, there is precious little scholarship that exposit the ordinance to derive the tithe's divine elements and edify the saints with its fulfillment and typology of Christ's redemptive work. The few scholars who do exposit the statutes focus on the number of tithes commanded and their effective annual amount—to the detriment of illuminating the other divine elements.¹¹ As next shown, there are four main views on the number of offerings and their effective annual amount.¹²

Josephus Disciples Who Believe There Were Three Commanded Tithes with an Effective Annual Offering of 20–23.3%

A clear majority of scholars adopt Josephus's three-tithe model: (1) an annual "Levitical" tithe (Lev 27 or Num 18), (2) an annual feast tithe offered at the name place (Deut 14:22–27),

¹⁰ Excluded from this study are critical and other scholars who do not exposit the received text and suggest that the statutes reflect different laws for different periods in Israel's history. See, e.g., Jacob Milgrom, *Numbers = [Ba-Midbar]: The Traditional Hebrew Text with the New JPS Translation* (Philadelphia, PA: Jewish Publication Society, 1990), 435; John E. Simpson, *"He That Giveth": A Study of the Stewardship of Money as Taught in Scripture* (New York, NY: Revell, 1935), 55–56; W. Robertson Smith, *The Religion of the Semites: The Fundamental Institutions* (New York, NY: Schochen, 1972); Henk Jagersma, "The Tithes of the Old Testament," in *Remembering All the Way*, ed. Bertil Albrektson, Julian Barr, and W. A. Beuken (Leiden: Brill, 1981), 116–28; see others cited in Menahem Herman, *Tithe as Gift: The Institution in the Pentateuch and in Light of Maus's Prestation Theory* (San Francisco, CA: Mellon Research University Press, 1991).

¹¹ Other than as mentioned in Chapter Four, there is insufficient academy scholarship on the eleven remaining divine elements to warrant treatment here.

¹² Beyond the four views discussed herein, Croteau appears to be a lone voice in proffering four tithes. Although his dissertation adopts Josephus's three-tithe model, his later work argues for a fourth tithe, a so-called "cattle tithe" not recognized by any cited scholar. David A. Croteau et al., *Perspectives on Tithing: 4 Views* (Nashville, TN: B&H, 2011), 16. He does not opine how this fourth tithe affects the 20% effective annual amount that he derives from Josephus's three-tithe model. *Ibid.*, 65.

and (3) a triennial “poor tithe” given at “your gates” (Deut 14:28–29; 26:12).¹³

The major weaknesses of this model are: (1) Num 18 is not even addressed to the sons of Israel, (2) neither Num 18 nor Lev 27 commands a divine observance, frequency, or venue, (3) the Deut 14:22 feast tithe was only grain and was not “offered to the Lord,” and (4) the triennial tithe beneficiaries were not “poor,” but rather persons Yahweh disinherited from the land.

Chapter Four teaches how this model, when applied against the land sabbatical and tithe statutes—even if one assigns 10% to the dubious Lev 27–Num 18 annual phantom tithe for the

¹³ Several scholars believe the effective annual amount was 20–23.3%. David A. Croteau, “A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era” (PhD diss., Southeastern Baptist Theological Seminary, 2005), 98 (20%); John F. MacArthur, *Whose Money Is It Anyway?* (Waco, TX: Word, 2000), 88 (23%); Russell E. Kelly, *Should the Church Teach Tithing?* (Lincoln, NE: Writers Club, 2007), 53 (23.3%); Garry Friesen, *Decision Making and the Will of God: A Biblical Alternative to the Traditional View* (Colorado Springs, CO: Multnomah, 2004), 356 (“approximately 22 percent”); Charles Briere, *The Truth about Tithing* (Los Gatos, CA: Smashwords, 2018), 101 (23.3%); Randy Alcorn, *Money, Possessions, and Eternity* (Wheaton, IL: Tyndale, 1989), 207 (23%); A. R. Fagan, *What the Bible Says about Stewardship* (Nashville, TN: Convention Press, 1976), 50 (25%); Robert J. Hastings, *My Money and God* (Nashville, TN: Broadman, 1961), 62 (23.3%); Larry Burkett, *Giving & Tithing* (Chicago, IL: Moody, 1998), 368 (23%); Hiley H. Ward, *Creative Giving* (New York, NY: MacMillan, 1958), 29–30 (30% in “the year of the tithe,” 20% in other years).

Other works promoting the three-tithe view include: Henry Lansdell, *The Sacred Tenth or Studies in Tithe-Giving Ancient and Modern* (1906; repr., Grand Rapids, MI: Baker, 1955), 56–66; Henry Lansdell, *The Tithe in Scripture* (1908; repr., London, UK: Forgotten Books, 2016), 24–30; John F. MacArthur, *God’s Plan for Giving* (Chicago, IL: Moody, 1982), 43–44; E. Wilhelm Hengstenberg, *Dissertations on the Genuineness of the Pentateuch*, vol. 2 (Edinburgh, 1847), 334–35; Karsten Wille, *Tithing: Reviewing Scripture in Context* (London, UK: Greatness University Publishers, 2019), 41; Michael L. Webb and Mitchell T. Webb, *Beyond Tithes and Offerings*, 2nd ed. (Tacoma, WA: On Time, 2017), 106; John Cortines and Gregory Baumer, *God and Money: How We Discovered True Riches at Harvard Business School* (Peabody, MA: Rose, 2016), 16; Frank Viola and George Barna, *Pagan Christianity? Exploring the Roots of Our Church Practices* (Carol Stream, IL: Tyndale, 2012), 172–73; Quiggle, *Should Not Tithe*, 12–17; Max Anders and Doug McIntosh, *Deuteronomy* (Nashville, TN: B&H, 2002), 191; George B. Davis, “Are Christians Supposed to Tithe?” *Criswell Theological Review* 2 (Fall 1987): 85–97; Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove, IL: InterVarsity, 1999), 89; John W. Duncan, *Our Christian Stewardship* (New York, NY: Eaton & Mains, 1909), 48–51; James A. Hensey, *Storehouse Tithing or Stewardship-Up-To-Date* (New York, NY: Revell, 1922), 31–33; Milo Kauffman, *The Challenge of Christian Stewardship* (Scottsdale, AZ: Herald, 1955), 60–67; Ben Gill, *Stewardship: The Biblical Basis for Living* (Mandaluyong City, Philippines: Summit, 1996), 60–68; Oluwatoyin Oyewole, *Tithing? No! Not for Gentiles* (Bloomington, IN: Author House, 2000), 2; David O. Alabi, *Tithing: 5 Questions the Church Needs to Ask* (Johns Creek, GA: Called Out Ministries, 2018), 15–17; Titi Accam, *No Percent Tithe: How to Say No to Tithing and Still Be Blessed* (London, UK: Illumin8, 2020), 24–26; Johnny L. Sharp, *The Naked Truth about Tithing and Giving to the Church* (North Charleston, NC: Create Space, 2017), 8–9; J. E. Dillard, *Good Stewards* (Nashville, TN: Broadman, 1953), 83; P. E. Burroughs, *The Grace of Giving* (Nashville, TN: SBC Sunday School Board, 1934), 40 (without addressing amount, arguing that there were two additional tithes resulting from “further legislation” after Moses that were “temporary” in nature); Merrill D. Moore, *Found Faithful: Christian Stewardship in Personal and Church Life* (Nashville, TN: Broadman, 1953), 24; R. John Rushdoony, *Tithing and Dominion* (Vallecito, CA: Ross, 1979), 17.

sake of debate—actually yields an effective annual tithe of only 9.8% rather than 23.3%.

Proponents of Two Tithes with an Effective Annual Offering of 20%

Scholars in this group exposit two tithes: (1) an annual tithe to Levi (Lev 27; Num 18) and (2) an annual tithe commanded by Deut 14:22–29. These scholars disregard the different divine subjects and frequencies of the two tithes commanded in Deut 14:22–29 (i.e., an annual tithe of “*tebuah* of sown seed” vs. a triennial tithe of “all your *tebuah*”), teach that the Deut 14:28 triennial sacred tithe “substituted” for the Deut 14:22 annual feast tithe in “the year of the tithe,” and conclude that the Law required an annual effective tithe of 20%.¹⁴

The principle weaknesses of this view are the same as the three-tithe model—(1) neither Lev 27 nor Num 18 commands a frequency or venue and (2) the Deut 14:22–27 annual feast tithe was only grain that was eaten by the tithers and not “offered to the Lord” (Num 18:24). Moreover, by arguing that the triennial tithe replaced the feast tithe in “the year of the tithe,” this model contradicts Mosaic instruction that all commands be observed as written (Deut 4:2).¹⁵ Croteau correctly posits¹⁶ that this substitution of one tithe for another “creates more problems

¹⁴ Roy E. Gane, *Old Testament Law for Christians* (Grand Rapids, MI: Baker, 2017), 41, 275 (20%); John H. Sailhamer, *The Pentateuch as Narrative: A Biblical-Theological Commentary* (Grand Rapids, MI: Zondervan, 1992), 449; Pieter Verhoef, *The Books of Haggai and Malachi* (Grand Rapids, MI: Eerdmans, 1987), 232; E. B. Stewart, *The Tithe* (Chicago, IL: Winona, 1903), 39–40; Stephen Mizell, “The Standard of Giving,” *Faith and Mission* 18, no. 3 (Summer 2001): 20–39; Solomon B. Shaw, *God’s Financial Plan or Temporal Prosperity: The Result of Faithful Stewardship* (Chicago, IL: Shaw, 1897), 47–54; Daniel Mynyk, *Freedom to Give: The Biblical Truth about Tithing* (Rapid City, SD: CrossLink, 2011), 2542; Arthur V. Babbs, *The Law of the Tithe: As Set Forth in the Old Testament* (New York, NY: Revell, 1912), 32–34 (while he praises Josephus for authoring the “source of much that is precious in the lore of the Bible” and states that there were three tithes, Babbs adopts the sages’ substitution practice); Grant, *Truth about Tithing*, 227 (likewise stating there were three tithes but adopting the sages’ substitution view); W. A. Liebenberg, *Principles for Financial Blessing: A Hebraic Understanding* (Krugersdorp, South Africa: Mega, 2017), 5514 (19%).

¹⁵ See, Bernard M. Levinson, “You Must Not Add Anything to What I Command You: Paradoxes of Canon and Authorship in Ancient Israel,” *Numen* 50, no. 1 (2003): 23 (“How can a specific component of divine revelation become obsolete without thereby qualifying the validity of God’s word?”)

¹⁶ Croteau, “Analysis of Tithing,” 97. Despite his observation, Croteau makes no proffer for how, under Josephus’s three-tithe model that he promotes, Israel could simultaneously offer “all the tithe of your produce at

than it solves.” An additional weakness of this view is that the Levites could not eat ten percent of Israel’s produce at the two harvest feasts, which combined to last only nine days.

Proponents of One Tithe with an Effective Annual Offering of 10%

Scholars in this group exposit one annual tithe to Levi (Lev 27; Num 18) with two separate administrations that they see in Deut 14:22–29. This view also disregards the different divine subjects of the two tithes commanded in Deut 14:22–29 and therefore replaces the annual feast tithe with the triennial sacred tithe in “the year of the tithe” for an effective annual tithe of 10%.¹⁷ It shares the same weaknesses as the previous views and presumes the Levites could eat the whole tithe at the feasts in years other than “the year of the tithe.” Perhaps they believe the Levites took excess tithes home after the feasts, contradicting statutory instruction that the feast tithe had to be eaten before the Lord at the name place in a joyous celebration (Deut 14:23).

Proponents of Two Tithes with an Effective Annual Offering of Much Less than 10%

This study concurs with scholars who teach that Moses only commanded the sons of

your gates” (Deut 14:28) and “all the tithe of Israel” (Num 18:21) at the temple (to say nothing of observing a “third” feast tithe) (Deut 14:22) in “the year of the tithe.”

¹⁷ David R. Hildebrand, “A Summary of Recent Findings in Support of an Early Date for the So-Called Priestly Material of the Pentateuch,” *Journal of the Evangelical Theological Society* 29, no. 2 (1986): 129–38; Meredith G. Kline, *Treaty of the Great King: The Covenant Structure of Deuteronomy* (Grand Rapids, MI: Eerdmans, 1963), 88; Brian K. Morley, “Tithe, Tithing,” in *Evangelical Dictionary of Biblical Theology*, ed. Walter A. Elwell (Grand Rapids, MI: Baker, 1996), 780; Eugene H. Merrill, *Deuteronomy: An Exegetical and Theological Exposition of Holy Scripture* (Nashville, TN: B&H, 1994), 240–42, 335; Samuel R. Driver, *A Critical and Exegetical Commentary on Deuteronomy* (London, UK: T&T Clark, 1902), 166–71; George B. Gray, *A Critical and Exegetical Commentary on Numbers* (1903; repr., London, UK: T&T Clark, 1986), 234; Peter C. Craigie, *The Book of Deuteronomy* (Grand Rapids, MI: Eerdmans, 1976), 232–33; Charles R. Vogan, *Christians and Tithing* (Phoenix, MA: Ravenwood, 2006), 8–10; Frank Chase, *Kleptomaniac: Who’s Really Robbing God Anyway?* (Madison, AL: FC, 2015), 177; Cynthia McClaskey, *The Truth about Tithing* (Bloomington, IN: Author House, 2012), 1259–76; Eric M. Hill, *What Preachers Never Tell You about Tithes and Offerings* (Atlanta, GA: SunHill, 2010), 1444, 1702; Earlington Guiste, *Tithing: The Biblically Revealed Truth* (Maitland, FL: Xulon, 2018), 677; Jonathan Brennenman, *The Trojan Horse of Tithing: How Tithe Traditions Have Undermined a Pure Gospel Message* (Lancaster, PA: Propiv, 2020), 104; Terrence Jamison, *The Tithing Conspiracy: Exposing the Lies & False Teachings about Tithing and the Prosperity Gospel* (Reynolds, GA: Inspired Word, 2016), 21; Graeme Carle, *Eating Sacred Cows: A Closer Look at Tithing* (Steubenville, OH: Emmaus Road, 2015), 295.

Israel to observe the two tithe rituals identified in Deut 14:22–29: (1) an annual feast tithe of grain commanded to be eaten by the tithers rather than offered to the Lord (Deut 14:22–27) and (2) a triennial sacred tithe of “all your produce” offered to the Lord and given to Levi and the other tithe beneficiaries (Deut 14:28–29).¹⁸ While these scholars do not opine on the effective annual amount, this view—when applied against the land sabbatical and Jubilee commands—produces an effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%).¹⁹ What distinguishes this model from all others is that both tithes could be observed as commanded in “the year of the tithe,” as required (Deut 4:2). Chapter Three provides that reconciliation.

Review of Recent Tithe Scholarship

Kelly and Croteau provide the most comprehensive exposition of the previous twenty years.²⁰ Both are Josephus three-tithe disciples and teach that the Levites—who were 2.85% of Israel’s settling population—received an effective annual tithe of 20–23.3% of Israel’s food production. Both acknowledge that Levites received tithes because Yahweh disinherited them

¹⁸ Constable, “Notes on Deuteronomy,” s.v., “The application of the tithe produce 14:22–29”; Stephen Hervey, *Relating to the Tithe According to the Word* (Bloomington, IN: Zondervan, 2020), 20; David L. Petersen, *Zechariah 9–14 and Malachi: A Commentary* (Louisville, KY: Westminster, 1995), 215; Yehezkel Kaufmann, *The Religion of Israel: From Its Beginnings to the Babylonian Exile*, trans. Moshe Greenberg (Chicago, IL: University of Chicago Press, 1960), 189 (rejecting an independent Num 18 tithe); H. W. Provenance, “Expository: Tithing in the Bible,” *Review & Expositor* 39, no. 4 (October 1942): 432–38; Kenrick Peck, *The Universal Obligation of Tithes* (London, UK: Elliot Stock, 1901), 18–24; A. T. Robertson, *Five Times Five Points of Church Finance* (Chicago, IL: Western, 1885), 112; William Speer, *God’s Rule for Christian Giving: A Practical Essay on the Science of Christian Economy* (Philadelphia, PA: Presbyterian Board of Publication, 1875), 258–60.

¹⁹ These amounts are a matter of first published impression and are fully explained in Chapter Four.

²⁰ Kelly, *Teach Tithing* (see also his website at <http://tithing-russkelly.com>); Croteau, “Analysis of Tithing”; David A. Croteau, *You Mean I Don’t Have to Tithe? A Deconstruction of Tithing and a Reconstruction of Post-Tithe Giving* (Eugene, OR: Wipf and Stock, 2010); Croteau, *Tithing after the Cross*; David A. Croteau et al, *Perspectives*; Andreas J. Köstenberger and David A. Croteau, ““Will a Man Rob God?” (Malachi 3:8): A Study of Tithing in the Old and New Testaments,” *Bulletin for Biblical Research* 16, no. 1 (2006): 53–77; Andreas J. Köstenberger and David A. Croteau, “Reconstructing a Biblical Model of Giving: A Discussion of Relevant Systematic Issues and New Testament Principles,” *Bulletin for Biblical Research* 16, no. 2 (January 2006): 237–60; David A. Croteau and Gary E. Yates, *Urban Legends of the Old Testament: 40 Common Misconceptions* (Nashville, TN: B&H, 2019).

from the land, but neither applies that theological rationale to the Levites' fellow beneficiaries—sojourning proselytes and Israel's widows and fatherless—because they teach that those beneficiaries were all necessarily poor. Despite teaching wealth-based tithing, neither scholar explains why the “poor” sons of Israel are (1) excluded as tithe beneficiaries (Deut 14:29) but are (2) not excepted from the command for Levi to take tithes from all sons of Israel (Num 18:26).²¹

Kelly and Croteau attempt to distinguish the two tithes commanded in Deut 14:22–29 based upon divine beneficiaries, overlooking that the disinherited triad of “widows, fatherless, and aliens” also benefitted from the feast tithe (Deut 16:10–15). Both further erroneously distinguish Yahweh's triennial inheritance tithe to Levi (Deut 14:29; 26:12) from His Num 18:26 inheritance tithe to Levi based upon divine frequency—even though Num 18 does not even address the sons of Israel and nowhere commands a divine frequency, much less an annual one. While Kelly believes the divine venue for offering tithes was the Levitical cities (relying upon Neh 10:37), Croteau believes it was the temple (relying upon 2 Chron 31). Neither scholar cites a Pentateuchal command to offer tithes at his putative venue because no such command exists.

Kelly's ninety-one page “Tithing under the Mosaic Law” section²² provides the most extensive Mosaic tithe exposition of any previous work dating to the nineteenth century. Kelly correctly states that Levi received tithes based upon his denied inheritance but then curiously adds a wealth-based component by teaching that the poor did not have to offer tithes and that all beneficiaries were necessarily poor. He does not reconcile that view with Yahweh's command

²¹ As shown in Chapter Four, the major difference between “poor” sons of Israel and the tithe beneficiaries whom Kelly and Croteau presume were necessarily poor is that—unlike the poor sons of Israel—Yahweh prevented His tithe beneficiaries from freely inheriting the land. That is why He gave them food tithes. In addition to the harvest-gathering statutes, Yahweh provided for the poor with His redemption and Jubilee statutes that allowed them to reclaim their freely-inherited land (Lev 25).

²² Kelly, *Teach Tithing*, 32–122.

that all Levites—without statutory exception for “poor” Levites—offer tithes under penalty of death (Num 18:32). Nor does he opine whether wealthy landowning Levites (Jer 32:25; Acts 4:36–37), widows (Prov 15:25), and aliens (Lev 25:47) were denied their promised tithes. The balance of his work addresses church history on “tithing.”

Croteau’s dissertation focuses on whether the tithe ordinance—which did not permit tithes of money—is applicable to church saints’ grace giving. He provides an extensive historical review of opinions about—and commits one of four substantive chapters to systematic theological approaches to—that question. He devotes fourteen pages to Mosaic tithe statutory exposition²³ and compares the Mosaic tithe to the putative tithes of Abel, Abram, and Jacob.

With respect to historical narratives and prophecy, Croteau (1) concludes that neither 2 Chron 31 nor Amos 4 contributes to understanding the Mosaic tithe, (2) neither compares nor contrasts Nehemiah’s several commands with the Law, (3) does not reconcile his correct view that Nehemiah ordered tithes deposited in gated depositories away from the temple with his erroneous opinion that Hezekiah “followed the law” by ordering tithes deposited at the temple, (4) does not comment on Hezekiah’s remedial commands made after the tithes overwhelmed the temple complex, and (5) argues that the Mal 3:10 storehouse was at the temple, relying on 2 Chron 31:10–12. Because he merely adopts Josephus’s three-tithe model without exegetically justifying it, Croteau’s chief contribution is his work to articulate the tithe’s fulfillment and typology, the only such proffer discovered in this study.²⁴

²³ See his section, “Tithing in the Mosaic Law” at Croteau, “Analysis of Tithing,” 89–102.

²⁴ Ibid., 207–38. For over 300 years scholars have recognized that each ceremonial ordinance typifies some aspect of Christ’s redemptive work but none has proffered the tithe’s typology. See, e.g., Beverley Thomas, *A Disquisition upon Our Saviour’s Sanction of Tithes, Matt. 23:23, and Luke 11:42* (London, UK: Dawks, 1685), 25–26 (arguing that the tithe typifies His work without suggesting its antitype); Samuel Mather, *The Figures or Types of the Old Testament by Which Christ and the Heavenly Things of the Gospel Were Preached and Shadowed to the People of God of Old* (1683; repr., Farmington Hills, MI: Gale ECHO, 2010) (noting the typology of nearly twenty offerings but none for the tithe).

Miracle Ajah's dissertation also focuses on New Covenant giving relative to the tithe ordinance. She rejects Josephus's three-tithe model, opting for the sages' practice of substituting the two tithes commanded in Deut 14:22–29 in “the year of the tithe,” which phrase “is puzzling” to her because she erroneously believes “tithes were given every year except the sabbatical year.”²⁵ She believes both tithes commanded in Deut 14:22–29 involved grain, wine, oil, and firstborns, and overlooks that the feast tithe excludes *fruit* and the *tenth* of *flock* and *herd* (Lev 27:20–32). She argues that Deut 14:22–29 “modifies” Num 18:21–32, such that there was only one tithe given annually with two different administrations. Ajah's chief contribution is observing the tithe beneficiaries' common “lack of land ownership” rather than their “poor” wealth status.

Jeffrey Stackert's dissertation devotes a sixty-page chapter to nine correspondences between Num 18:20–32 and Deut 14:22–29. Dissenting from the views of Kelly and Croteau but concurring with Ajah, he concludes, “only Deuteronomy provides a basic tithe commandment for lay Israelites.”²⁶

The most recent dissertations²⁷ also dissent from Kelly and Croteau to emphasize that the tithe beneficiaries were associated by their mutual land disinheritance rather than Josephus's

²⁵ Miracle Ajah, “Theological Perspectives on Tithing in the Old Testament and Their Implications for Believing Communities in Africa” (PhD diss., University of Stellenbosch, 2006), 51. To the contrary, the annual feast tithe was not *given* (*nathan*) but was *taken* (*asar*) and eaten by the tithers, such that it was not offered to the Lord. It was observed in sabbatical years with “old grain” funded by Yahweh's triple blessing grain crop.

²⁶ Jeffrey R. Stackert, “Rewriting the Torah: Literary Revision in Deuteronomy and the Holiness Legislation” (PhD diss., Brandeis University, 2006), 221.

²⁷ EunHee Kang, “The Dialogic Significance of the Sojourner, the Fatherless, and the Widow in Deuteronomy through an Analysis of Chronotopes Using Bakhtin's Reading Strategy” (PhD diss., Graduate Theological Union, 2010); Preston L. Mayes, “The Resident Alien, the Fatherless, and the Widow in Deuteronomy: The Priority of Relationship with Israel's God for Social Benevolence” (PhD diss., Trinity International University, 2012); Timothy S. Clark, “Firstfruits and Tithe Offerings in the Construction and Narratives of the Hebrew Bible” (PhD diss., Emory University, 2014).

presumed status as poor. Kang studies the triad of widows, fatherless, and aliens from the standpoint of dialogic relationship within three Deuteronomic chronotopes of journey, crossroad, and settlement.²⁸ She observes that the triad appear as associates without the poor (Deut 14, 16), bookending Deut 15 (which is dedicated to the poor and conspicuously excludes the triad), are never grouped with the poor, and that the “foundational characteristic” of the triad’s settlement chronotope is land ownership “as inheritance from God.”²⁹

Kang argues that the triad as “landless” becomes clearer when they are “set in dialogic” against the poor. She observes that the triad and Levites (but not the poor) were beneficiaries of the two harvest feasts, providing the statutory nexus to land inheritance. That nexus makes the disinherited Levites “a dialogical partner” in Deuteronomy with the triad, who receive what landless persons cannot freely obtain and join in the festive rejoicing and thanksgiving.

Mayes also dedicates his study to Deuteronomic treatment of the triad. He observes that their association with Levi in the tithe and feast commands (but not elsewhere) has important implications.³⁰ He addresses the illusory inconsistency some see in the tithe beneficiaries by focusing on each passage’s conspicuous audience (i.e., Num 18 presents the Levites’ viewpoint; Deut 14 presents the farmers’ viewpoint). He argues that the tithe’s theological motivation trumps humanitarian concerns, noting the aliens’ land disinheritance:

Agricultural produce made available to those not part of the large class of free landowners in Israel is done so in recognition of Yahweh as the provider of bountiful harvests. . . . Theological motivation is primary.³¹

²⁸ Chronotopes reflect connections of “temporal and spatial relationships that are artistically expressed in literature.” See, e.g., Mikhail M. Bakhtin, “Forms of Time and the Chronotope in the Novel,” in *The Dialogic Imagination: Four Essays*, ed. Michael Holquist, trans. Caryl Emerson and Michael Holquist (Austin, TX: University of Texas Press, 1981), 84.

²⁹ Kang, “Dialogic Significance,” 116–23.

³⁰ Mayes, “Alien, the Fatherless, and the Widow,” 49.

³¹ *Ibid.*, 208.

Mayes further observes a “timeless quality” in the triad’s receipt of tithe and feast produce that is marked by the ceremonial avowal and its commitment to obeying Mosaic commands.

Clark studies firstfruits and tithes in shaping Israel’s covenantal duties and cultic identity. He argues that Deuteronomy focuses on the tithe’s distribution to marginal members of society, joining Kang, Mayes, and Ajah in observing the beneficiaries’ lack of land inheritance:

The practical purpose of tithes in Deuteronomy is to provide some sustenance for those members of the population who lack it due to their internal dispossession: Levites, resident aliens, orphans, and widows.³²

He further observes common phraseology in the tithe and feast commands, correctly identifying Deut 16 as a “tantalizing clue”³³ to the two tithes’ common beneficiaries that Kelly and Croteau overlook. Current scholarship is integrated throughout this study against the tithe ordinance’s important historical, literary, and theological contexts, which are next discussed.

Historical, Literary, and Theological Contexts of the Mosaic Tithe Ordinance

Before He identifies Israel as the covenantal people of God, Yahweh never commands anybody to offer tithes to Him because He had not yet established a covenantal priesthood to receive His tithe gifts. Job made acceptable offerings and supported widows, fatherless, and aliens (Job 31:16–18, 31–32)—who were all eventually tithe beneficiaries—but he neither gave nor received tithes. If there were an “eternal principle” of tithing, it would certainly apply to the “blameless” Job, just as tithe-takers argue it applied to Abel and Abram.³⁴ Israel received no

³² Clark, “Tithe Offerings,” 159.

³³ Ibid., 161.

³⁴ See, e.g., Robert Morris, *The Blessed Life* (Minneapolis, MN: Bethany House, 2016), 38–39, 55–57; Andrew G. Robbins, *Tithing in the New Testament Age: Is it Biblical? A Biblical and Historical Analysis of Tithing Today* (Bloomington, IN: Author House, 2015), 19–34.

tithes in Egypt because she had no covenantal priests.³⁵ Since Yahweh gave His tithes from the land of promised inheritance, Israel could not offer tithes while it was in Egyptian slavery. As next shown, the historical-theological bookends of the tithe ordinance are the two changes of the covenantal priesthood caused by Israel's golden calf idolatry and Christ's Atonement.

The Golden Calf Idolatry Is the Historical-Theological “Cause
without Which There Is No Purpose” for the Tithe Ordinance

John Sailhamer correctly observes that many Pentateuchal laws were added because of Israel's golden calf idolatry that created “a fundamental shift” in the Sinai covenant.³⁶ This section explains the consequences of that idolatry within the literary context of the tithe ordinance's historical promulgation.

Yahweh's First Covenantal Priesthood—Israel's Firstborns

Yahweh's first exodus command to Moses was “sanctify to Me every firstborn” (Exod 13:2). At Sinai, Yahweh promises to make Israel a royal priesthood if they obey His voice and keep His covenant (Exod 19:5–6).³⁷ Although scholars may disagree about whether any of Israel's patriarchs were priests in a non-covenantal sense, there should be universal agreement

³⁵ Calum Carmichael, *The Book of Numbers: A Critique of Genesis* (New Haven, CT: Yale University Press, 2012), 23.

³⁶ John H. Sailhamer, *The Meaning of the Pentateuch: Revelation, Composition, and Interpretation* (Downers Grove, IL: InterVarsity, 2009), 47, 362; Gane, *Law for Christians*, 125. Exodus 32 is critical to understanding Levi's distinctive character in the Pentateuch. M. W. Allan, “The Priesthood in Ancient Israel with Special Reference to the Status and Function of the Levites” (PhD diss., University of Glasgow, 1972), 14–16.

³⁷ This is the “most explicit expression of royal priesthood in the Pentateuch.” Matthew H. Emadi, “The Royal Priest: Psalm 110 in Biblical-Theological Perspective” (PhD diss., Southern Baptist Theological Seminary, 2016), 75. “Israel had a recognized priesthood by the time of the composition of the Sinai pericope.” John A. Davies, *A Royal Priesthood: Literary and Intertextual Perspectives on an Image of Israel in Exodus 19:6* (New York, NY: T&T Clark, 2004), 89. “Treasured possession” employs a term cognate with other ANE languages to describe accumulation of assets by *inheritance*. John H. Walton, Victor H. Matthews, and Mark W. Chavalas, *IVP Bible Background Commentary: Old Testament* (Downers Grove, IL: InterVarsity, 2000), 94. The whole passage anticipates the saints' inheritance in Christ's royal firstborn priesthood, the antitype of Israel's firstborn priesthood.

that Yahweh's first covenantal priesthood was Israel's firstborns, established on the day He killed all the firstborns of Egypt (Exod 13:1–2; Num 3:12–13).³⁸

The Covenant Code: Worship Instruction for Israel's Firstborn Priesthood

Yahweh gave Moses the Covenant Code to govern worship under that royal firstborn priesthood (Exod 20:22–23:33).³⁹ Significantly, although it contains five of the ritual ordinances that Moses later codifies in the Deuteronomic Covenant (Deut 12:6), it conspicuously omits the tithe⁴⁰ and votive offering ordinances. That historical context is crucial in tithe exposition. For example, many academy tithe scholars believe the Levites, widows, fatherless, and proselyte aliens were tithe beneficiaries because they were all necessarily poor.

However, Yahweh made commands for how to treat widows, fatherless, and aliens in the Covenant Code (Exod 22:21–25; 23:9) that commands no tithes. Significantly, none of those commands imposes an affirmative duty on Israel; all are negative commands to not afflict or wrongly treat them. Moreover, if the tithe beneficiaries were statutory associates of the poor, Yahweh would not have excluded them from commands to provide affirmative relief to the poor

³⁸ Contra, Croteau, "Analysis of Tithing," 113–14; Julia M. O'Brien, "Priest and Levite in Malachi" (PhD diss., Duke University, 1988), 5 ("from the very founding of the cult at Sinai, then, the service of the Lord was entrusted to the Levitical tribe"); Jo Bailey Wells, *God's Holy People: A Theme in Biblical Theology* (Sheffield, UK: Sheffield, 2000), 52 (citing 1 Pet 2:9 and opining that *priests* in Exod 19:6 refers to "the totality of God's people"). To the contrary, Moses expressly distinguishes *people* from *priests* immediately thereafter (Exod 19:24). See also, Eugene H. Merrill, *Kingdom of Priests*, 2nd ed. (Grand Rapids, MI: Baker, 2008), whose work on Israel's priesthood curiously omits *firstborn* from his topical index and Num 3:12–13, 40; 8:16–19 from his scripture index.

³⁹ The similarity between "kingdom of priests" and Isa 61:6 is often noted. Mark A. Christian, "Levites and the Plenary Reception of Revelation" (PhD diss., Vanderbilt University, 2011), 103; Robert R. Ellis, "An Examination of the Covenant Promises of Exodus 19:5–6 and Their Theological Significance for Israel" (PhD diss., Southwestern Baptist Theological Seminary, 1988), 149–52. Isaiah's reference to a "double portion" (Isa 61:7) relates to the firstborns' double portion (Deut 21:17) and confirms the nexus with Israel's firstborn priesthood. Jean Sheldon observes that "canonically, the Aaronic priesthood remains future" in Exodus 19 and queries whether the priests were the sanctified firstborns. Jean Sheldon, "Images of Power and a Kingdom of Priests," *Andrews University Seminary Studies* 52, no. 2 (Autumn 2014): 165–66. That answer is unambiguously provided in Num 3.

⁴⁰ Jacob Milgrom, *Leviticus: A Book of Ritual and Ethics* (Minneapolis, MN: Fortress, 2004), 5; Richard D. Nelson, *Deuteronomy: A Commentary* (Louisville, KY: Westminster, 2004), 22.

(*ani, ebyon*) (Exod 22:25–26; 23:10–11).⁴¹

The Covenant Code codified “every commandment” (Heb 9:19) and “all the ordinances” (Exod 24:3) to govern Israel’s worship under the firstborn priesthood.⁴² Because the “concepts of canon and covenant are inextricably connected,”⁴³ Moses’s sprinkling the Covenant Code with blood (Exod 24:7–8) demonstrates that wealth-based tithes were wholly foreign to Yahweh’s Abrahamic, Sinaitic, and Mosaic Covenants with Israel. Thus, some momentous event caused Yahweh to introduce His glorious inheritance-based tithe ordinance. As next shown, that historic plot twist was the firstborn priests’ golden calf idolatry.

Idolatry and Change of the Priesthood from the Firstborns to Levi

The tragic irony of the golden calf idolatry⁴⁴ caused Yahweh to change the covenantal priesthood from Israel’s firstborns to the Levites (Num 3). As Sailhamer observes:

Every firstborn son was to be a priest. Because of the Levites’ faithfulness at the time of the golden calf, however, God now moved to relinquish his right to all firstborn Israelite males and put in their place the tribe of Levi (Num 3:11–13). Once again, it is evident

⁴¹ More than half of the statutes have parallels in the cuneiform codes. Raymond Westbrook, “What is the Covenant Code?” in *Theory and Method in Biblical and Cuneiform Law*, ed. Bernard M. Levinson (Sheffield, UK: Sheffield, 1994), 21. The Covenant Code “far surpasses its ancient Near Eastern counterparts” in its concern for the poor, which “was placed at the heart of the Covenant Code.” Simon Paganini, “Deuteronomy in the Second Temple Period: Law and its Developing Interpretation,” *Verbum et Ecclesia* 34, no. 2 (2013): 3.

⁴² According to Greengus, it is widely believed that the Covenant Code, because of its many parallels to ANE casuistic laws, relates to the oldest part of Israel’s history. Samuel Greengus, “Some Issues Relating to the Comparability of Laws and the Coherence of the Legal Tradition,” in *Theory and Method in Biblical and Cuneiform Law*, ed. Bernard M. Levinson (Sheffield, UK: Sheffield, 1994), 72. He correctly observes that Deut 12–26 adds “new material” not found in the Covenant Code. Samuel Greengus, “Covenant and Treaty in the Hebrew Bible and in the Ancient Near East,” in *Ancient Israel’s History: An Introduction to Issues and Sources*, ed. Bill T. Arnold and Richard S. Hess (Grand Rapids, MI: Baker, 2014), 114.

⁴³ Andreas J. Köstenberger and Richard D. Patterson, *Invitation to Biblical Interpretation: Exploring the Hermeneutical Triad of History, Literature, and Theology* (Grand Rapids, MI: Kregel, 2011), 152.

⁴⁴ While Moses was on Sinai receiving instructions for building the tabernacle at which Israel’s firstborn priests could have offered non-mediated sacrifices, those firstborn priests engaged in idolatrous worship. The ironic contrast “forms the very heart of the story.” Brevard S. Childs, *The Book of Exodus: A Critical, Theological Commentary* (Louisville, KY: Westminster, 2004), 567.

that the sin of the golden calf marked a decisive change in Israel's relationship with God in the Sinai covenant.⁴⁵

That idolatry-induced change of priesthood required significant legal changes that reveal the theological typology of the tithe ordinance: "For when the priesthood is changed, of necessity there takes place a change of law also" (Heb 7:12). Consistent with Heb 7:12, Yahweh adds tithes and votive offerings to the Mosaic Covenant's five ordinances, resulting in the seven Deuteronomic Covenant ceremonial ordinances (Deut 12:6). The new "most holy" votive offering and tithe ordinances are first introduced in consecutive verses (Lev 27:28–30) and are theologically related to each other, the Abrahamic inheritance promises, and Christ as the oath and surety of those promises (Heb 6:13–18; 7:20–22). Both new ordinances anticipate a new future priesthood based upon promise and oath rather than genealogy (Heb 6:19–20).

Ancient oaths were sworn in the name of a deity⁴⁶ and when God made the promise to Abram, "He swore by Himself" (Heb 6:13). The "two unchangeable things" by which Christ's priesthood is assured are that God (1) made a promise and (2) "interposed" with an oath the person of Christ as the essential mediator or guarantee of that promise.⁴⁷

⁴⁵ Sailhamer, *Pentateuch as Narrative*, 373. Technically, Yahweh did not "relinquish His rights to all firstborns," who still had to be redeemed by silver payable to the priest (Num 18:15–16). He merely redeemed them with the Levites from priestly service. Jim D. Wilson, "Redefining the Roles of the Rural Levites in Deuteronomy" (PhD diss., Asbury Theological Seminary, 2019), 86 ("Whereas the firstborns belonged to Yahweh and would have been responsible for serving the priesthood, the Levites functioned as their ritual replacements"); Roy E. Gane, *Leviticus, Numbers* (Grand Rapids, MI: Zondervan, 2004), 424 ("rather than the firstborns Yahweh chose one tribe to maintain and guard the sacred precincts"). See, also, Scott W. Hahn, *Kinship by Covenant: A Canonical Approach to the Fulfillment of God's Saving Promises* (New Haven, CT: Yale University Press, 2009), 146–55; Walton, *Background Commentary*, 144; Suzanne Boorer, "The Promise of the Land as Oath: A Key to the Formation of the Pentateuch" (PhD diss., Emory University, 1991), 248 (Yahweh repenting of His intention to destroy Israel and start a new nation with Moses confirms that the promises are for all Abraham's descendants).

⁴⁶ Larry May, *Ancient Legal Thought* (Cambridge, UK: Cambridge University Press, 2019), 48.

⁴⁷ David Peterson believes "the sense of 'guarantee' or 'settling a matter' is more likely for 'interposed' (*emesiteusen*) in this context." David G. Peterson, *Hebrews: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2020), 166, citing BDAG and Harold W. Attridge, *The Epistle to the Hebrews* (Philadelphia, PA: Fortress, 1989), 181.

Whereas Christ's priesthood is based upon oath, the Levitical priesthood were "priests without an oath" (Heb 7:20–22). That oath distinguishes the Levitical priesthood that received tithes (Num 18:26–29) from Christ's priesthood that does not now (Acts 4:36–37; 15:5, 28–29) and never will (Ezek 44:29–30) receive or give them. The ordinances' nexus is that Christ (1) is the "unredeemable" "most holy" votive offering who had to "surely be put to death"⁴⁸ so He could (2) fulfill the unredeemable sheep tithe that He gave to the disinherited (Lev 27:28–33).

Critical scholars err when trying to reconcile what they consider contradictory worship rules by comparing laws written for two entirely different priesthoods,⁴⁹ one of which only lasted 89 days. That change of priesthood results in a momentous "necessary change of law also" (Heb 7:12), just as the Atonement later would.

For example, because the firstborn priests would have been able to eat sheep raised on their freely-inherited land, the early firstborn law required sacrificing clean firstborns on the eighth day when they had no food value (i.e., baby lambs are all ears, legs, and tail) (Exod 22:30). However, the disinherited Levitical priests received clean firstborns as food (Deut 18:15). Instead of firstborn priests killing (or redeeming with a lamb) unclean firstborns (Exod 13:13), the change of law required farmers (including firstborns) to now pay the sale proceeds or

⁴⁸ Arie Versluis correctly observes that when Achan's stolen devoted spoils were destroyed, there remained no pollution in the camp. Arie Versluis, "Devotion and/or Destruction? The Meaning and Function of *הָרָם* in the Old Testament," *Zeitschrift Für Die Alttestamentliche Wissenschaft* 128, no. 2 (2016): 235. Similarly, Christ's "most holy" devoted votive offering of Himself removed the pollution of sin among His elect.

⁴⁹ See, e.g., Julius Wellhausen, *Prolegomena to the History of Israel*, trans. J. Sutherland Black and Allan Menzies (1885; repr., New York, NY: Cambridge University Press, 2013), 156 (proposing a Pentateuchal development from Deut 14 to Num 18, and then Lev 27, directly inverse to the Pentateuchal presentation). Others believe Lev 27 and Deut 14 are late additions that postdate Num 18. Reinhard Achenbach, *Die Vollendung der Tora: Studien zur Redaktionsgeschichte des Numeribuches im Kontext von Hexateuch und Pentateuch* (Wiesbaden: Harrassowitz, 2003), 141–72; Eckart Otto, *Deuteronomium 12–34*, vol. 1, *12:1–23:15* (Breisgau: Herder, 2016), 1315, both cited in dissent by Chelcent Fuad, "The Legal Innovations of the Pentateuchal Tithe Laws," *Vetus Testamentum* 72, no. 1 (March 2021): 21.

a 120% redemption price to the Levitical priest (Lev 27:27).⁵⁰ Yahweh also gave the new priesthood sundry portions of the Lev 1–5 offerings that were first introduced after completion of the tabernacle nine months after the golden calf incident (Lev 1:1).

Although commentators widely acknowledge that the Levitical priesthood replaced the firstborn priesthood,⁵¹ that change of priesthood receives substandard treatment in topical tithe scholarship. By focusing on tithes as a form of worship rather than as Yahweh's remedial response to idolatry, many scholars miss the whole point of the ordinance—unmerited inheritance. Instead, they promote wealth-based tithing and perpetuate the error of Josephus,

⁵⁰ Barker observes the change in redemption laws but errs by writing that the option to kill the unclean firstborns remains in Leviticus. Kenneth L. Barker, John R. Kohlenberger, and Verlyn Verbrugge, *Expositor's Bible Commentary: Old Testament* (Grand Rapids, MI: Zondervan, 2017), s.v., "Exod 13:13." Those new rules would generate substantial cash for the priests, with which they bought servants (Lev 22:11). Contra, Kelly, *Teach Tithing*, 47, 63 (arguing that all Levites were necessarily poor). See also, Bernard M. Levinson, "The Case for Revision and Interpolation within the Biblical Legal Corpora," in *Theory and Method in Biblical and Cuneiform Law* (Sheffield, UK: Sheffield, 1994), 55 (Deuteronomy "radically" transforms the paschal slaughter).

⁵¹ Leopold Sabourin, *Priesthood: A Comparative Study* (Leiden: Brill, 1973), 101; Childs, *Exodus*, 571; Joel S. Baden, "The Violent Origins of the Levites: Text and Tradition," in *Levites and Priests in Biblical History and Tradition*, ed. Mark Leuchter and Jeremy M. Hutton (Atlanta, GA: SBL, 2011), 111 (the idolatry is "entirely about" how the Levites "acquired their priestly role"); Thomas L. Constable, "Notes on Numbers, 2022 Edition," s.v., "The Placement and Number of the Levites and Firstborn of Israel," <https://planobiblechapel.org/soniclight>. See also, Wilson, "Rural Levites," 86; Joe M. Sprinkle, *Leviticus and Numbers* (Grand Rapids, MI: Baker, 2015), 199; Nicholas Haydock, *The Theology of the Levitical Priesthood: Assisting God's People in Their Mission to the Nations* (Eugene, OR: Wipf & Stock, 2015), 45–47; Gane, *Numbers*, 139; Eugene H. Merrill, *An Historical Survey of the Old Testament* (Grand Rapids, MI: Baker, 1991), 86; Glen S. Martin, *Exodus, Leviticus, Numbers* (Nashville, TN: B&H, 2002), 68; Gordon J. Wenham, *Numbers: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2008), 80–81; Pekka Pitkänen, *A Commentary on Numbers: Narrative, Ritual, and Colonialism* (New York, NY: Routledge, 2018), 62–63, 91; Iain M. Duguid, *Numbers: God's Presence in the Wilderness* (Wheaton, IL: Crossway, 2006), s.v., "The Levite and the Firstborn"; Dennis T. Olson, *Numbers* (Louisville, KY: Westminster, 1996), 10–15; David S. Schrock, "A Biblical-Theological Investigation of Christ's Priesthood and Covenant Mediation with Respect to the Extent of the Atonement" (PhD diss., Southern Baptist Theological Seminary, 2013), 117–18; Dennis R. Cole, *Numbers* (Nashville, TN: B&H, 2000), 97–98; William H. Bellinger Jr., *Leviticus, Numbers* (Grand Rapids, MI: Baker, 2001), 149; John R. Spencer, "The Levitical Cities: A Study of the Role and Function of the Levites in the History of Israel" (PhD diss., University of Chicago, 1980), 201. The idolatry is Israel's "original sin." Christopher R. Pasarella, "Kingdom through Covenant" (PhD diss., Southern Baptist Theological Seminary, 2021), 96. That sin violated the second commandment. Thomas B. Dozeman, "Exodus," in *The Pentateuch*, ed. Gale A. Yee, Hugh R. Page, and Matthew J. Coomber (Minneapolis, MN: Fortress, 2016), 168. Two topical tithe scholars who acknowledge this change of priesthoods are Lee A. Howard, *The Truth about Tithing: What the Bible Really Teaches* (Jamestown, NY: Acceptable Books, 2013), 582; Hervey, *Relating to the Tithe*, 26.

whose infirm “history” remarkably omits the golden calf idolatry.⁵²

The Tithe Ordinance Is Inseparably Related to,
Governed by, and Typical of, Three Divine Doctrines

Yahweh made three significant changes in the Law that explain why the Covenant Code did not permit tithes as a legitimate form of worship under Israel’s firstborn priesthood. All three doctrines are expressed by the Spirit’s “main point” for discussing God’s covenant with Abram and his providential tithe to Melchizedek:

Now the main point in what has been said is this: we have such a *high priest*, who . . . has obtained a more excellent ministry, by as much as He is also the *mediator of a better covenant*, which has been enacted on better *promises* (Heb 8:1, 6) (emphasis supplied).

The Spirit’s “main point” is not the clear teaching from Acts 15 that Gentiles cannot offer tithes.⁵³ That truth is what Paul calls “the milk of babes” (1 Cor 3:2; Heb 5:12). Rather, He teaches the “solid food” of the saints’ more glorious enjoyment of Christ’s covenantal priesthood, non-mediatorial worship, and promised inheritance: “He is the mediator of a new covenant, so that . . . those who have been called may receive the promise of the eternal inheritance” (Heb 9:15). The tithe thus typifies three divine doctrines that make the saints’ worship unique in redemptive history. “We have an altar from which those who serve the tabernacle have no right to eat” (Heb 13:10).

⁵² Paul Spilsbury, “Exodus in Josephus,” in *The Book of Exodus: Composition, Reception, and Interpretation*, ed. Thomas B. Dozeman, Craig A. Evans, and Joel N. Lohr (Leiden: Brill, 2014), 480–81.

⁵³ At the Acts 15 council, James denied Paul’s gospel of grace to the circumcised and insisted that they observe the Law that was being read in the synagogues every week. However, even the Judaizer James, whose disciples were “zealous for the Law,” understood that Gentiles could not offer, but rather received, tithes. The Judaizers were “probably sent by James to express certain practical concerns of Jerusalem believers regarding the expression of the Christian faith at Antioch.” Thomas D. Lea, “Unscrambling the Judaizers: Who Were Paul’s Opponents?” *Southwestern Journal of Theology* 37, no. 1 (Fall 1994): 26, quoting Richard N. Longenecker, *Galatians* (Dallas, TX: Word, 1990), 73. For a discussion of Paul and the Judaizers, see Annang Asumang, “The Role of the Doctrine of Trinitarian Worship in Paul’s Dispute with the Judaizers,” *Conspectus* 14 (September 2012): 1–55; Ronald Y. Fung, *The Epistle to the Galatians* (Grand Rapids, MI: Eerdmans, 1988), 4–5; E. Earle Ellis, *Prophecy and Hermeneutic in Early Christianity* (Grand Rapids, MI: Eerdmans, 1978), 109–12.

The Doctrine of Covenantal Firstborn Priesthood

There is no example in Scripture of a tithe (1) given by a priest or (2) that did not benefit a priest. Israel's royal firstborn priests did not—and Christ's royal firstborn priests cannot—give tithes. Only Israel's Levitical priesthood could. Chapter Seven explains why the Levite priests will likewise receive no tithes in the millennial kingdom. That is because “even Levi has been received” by Melchizedek's priesthood (Heb 7:9) that typifies Christ's royal priesthood. Christ's firstborn priesthood is eternal and will govern non-church Israel's worship in the millennial kingdom, meaning the Levite priests (Ezek 44:15) will serve as royal firstborn priests—as Israel's inaugural priesthood did—rather than under the Levitical priesthood. Thus, like Israel's firstborn priests and church-age priests,⁵⁴ they will receive and give no tithes (Ezek 44:29–30).

The Doctrine of Non-Mediatorial Worship

Significantly, Yahweh's first covenantal priesthood was non-mediatorial. Although Aaron could make atonement for the whole nation (Exod 30:10), he was not a firstborn himself and therefore lacked mediatorial authority over the sanctified firstborn priests' worship. Every firstborn priest could offer sacrifices without Aaron's mediation at private altars where the Lord would meet with them (Exod 20:24–26). Thus, Yahweh limited Aaron's ministry under the firstborn priesthood to seven ministerial duties identified in Exodus.⁵⁵ The firstborn priests' non-

⁵⁴ In Heb 12:23, the term *prōtotoḱōn* in “church of the firstborns enrolled in heaven” is genitive *plural*. Church firstborn priests, whose names are enrolled in heaven, are antitypical of Israel's firstborn priests who were counted and listed by name preparatory to their redemption (Num 3:40). Just as Israel's firstborn priests were redeemed by the mediatorial Levites, Christ redeems His New Covenant firstborn priests as their sole mediator.

⁵⁵ They were: (1) carry the names of the 12 tribes on his breast piece when he entered the holy place (28:29); (2) take away the iniquity of the holy things offered by the sons of Israel (oil and spices for the anointing oil and incense) (28:38); (3) maintain the altar of incense (30:1, 7); (4) trim the lamps daily (30:7); (5) make atonement on behalf of the sons once a year at the altar of incense (30:10); (6) wash his hands and feet in the bronze laver when entering the tent and the holy place (30:20); and (7) offer incense as a fire offering (30:20).

mediatorial worship typifies Christ's firstborn priests presenting their bodies as "living sacrifices" without any human mediator (Rom 12:1).⁵⁶

After the golden calf idolatry, Yahweh created the mediatorial Levitical priesthood charged with keeping Israel away from the Lord's presence so He would not have to kill any more people for their profane worship (Num 18:5–6).⁵⁷ Because Aaron was a Levite, he was qualified to oversee the new mediatorial priesthood, whose changed law (Heb 7:12) greatly expanded his ministry. Instead of performing seven non-mediatorial ministerial duties, Aaron and his sons would now provide "hands-on" worship for the entire nation at the altar.

Thus, it is category error to construct "giving paradigms" for Christ's non-mediatorial firstborn priesthood based upon tithes to Israel's mediatorial Levitical priesthood. Because the laws of worship changed from the firstborns to the Levites (Heb 7:12), students cannot "reverse engineer" the statutes to presume that the firstborn priests (who typify Christ's firstborn priests) would have functioned as the Levitical priests did. In other words, if scholars believe "giving to God" should be based upon Israel's typical priesthood, they must first identify that priesthood as

⁵⁶ For a discussion of Christ's multifaceted role as sole mediator, see Stephen Edmondson, "Christ as Mediator," in *Calvin's Christology* (Cambridge, UK: Cambridge University Press, 2004), 182–219; Emil Brunner, *The Mediator: A Study of the Central Doctrine of the Christian Faith*, trans. Olive Wyon (London, UK: Lutterworth, 1934), 409–10, 414, 551–52, where He is described as the "great gift," "source of all knowledge," and "presence of God," respectively.

⁵⁷ The main function of the Levitical priesthood was mediatorial. Merryl Blair, "The Order of Melchizedek: Hebrews 7 as a Model for Thinking Ecumenically about Priesthood," *Journal of Ecumenical Studies* 53, no. 1 (Winter 2018): 103. "Israel's worship of the golden calf was the most notable iniquity in her history." Tsai-Yun Lin, "The Golden Calf, God's Nature, and True Worship in Exodus 32–34" (PhD diss., Trinity International University, 2010), 202. "The golden calf story fills this lacuna with a positive explanation for why the Levites gained their status as the guardians of the sanctuary." James W. Watts, "Aaron and the Golden Calf in the Rhetoric of the Pentateuch," *Journal of Biblical Literature* 130, no. 3 (Fall, 2011): 426. G. K. Beale provides extensive treatment of the calf idolatry and relates it to the phrase "stiff-necked" used throughout Scripture. G. K. Beale, *We Become What We Worship: A Biblical Theology of Idolatry* (Downers Grove, IL: InterVarsity, 2008), 81. See also, Moshe A. Zipor, "The Deuteronomic Account of the Golden Calf and its Reverberation in Other Parts of the Book of Deuteronomy," *Zeitschrift für die alttestamentliche Wissenschaft* 108, no. 1 (1996): 22; Matthew R. Rasure, "Priests Like Moses: Earliest Divisions in the Priesthood of Ancient Israel" (PhD diss., Harvard University, 2019), 24 (the idolatry is the "central conflict in the wilderness wandering").

Israel's firstborns, after which they may correctly teach that tithes never did, do not now, and will not in the millennial kingdom, bear any nexus whatsoever to firstborn priests.

Each priesthood had unique laws of worship governed by completely different doctrines: (1) the Covenant Code governed the non-mediatorial royal firstborn priests, (2) the balance of Pentateuchal amendments governed the mediatorial Levitical priests, and (3) New Covenant writers instruct Christ's non-mediatorial royal firstborn priests. Thus, commands for the firstborn priesthood may be virtuously applied to the church only typologically, not prescriptively or analogically. Commands for the tithe-receiving Levitical priesthood cannot be applied to Christ's firstborn saints under any valid hermeneutic. Simply put, any "new paradigm" for grace giving must align with and not vary from Paul's "very old paradigm."

The Doctrine of Unmerited Inheritance

Because each firstborn priest would freely inherit the land that laboriously gave its food—and would actually inherit a double portion from their fathers (Deut 21:17)—Yahweh had no divine purpose to give them food tithes. When He changed the priesthood from the firstborns to the Levites, Yahweh disinherited Levi from the land (Num 18:20–21) ("the priesthood of the Lord is their inheritance" Josh 18:7) and gave them His tithe as their substitutionary inheritance (Num 18:26). To ensure that students do not miss the point, Yahweh associates His tithe with the doctrine of unmerited inheritance seven times in seven verses (Num 18:20–26).⁵⁸

⁵⁸ For the Levites' denied inheritance and its relation to the tithe, see Guiste, *Tithing*, 468; Croteau and Yates, *Urban Legends*, 80; Irene Nowell, "The Book of Numbers," in *New Collegeville Bible Commentary: Old Testament*, ed. Daniel Durken (Collegeville, MN: Liturgical, 2015), 259. Wittenberg is nearly correct by describing the tithe beneficiaries as "landless" rather than "disinherited." Gunther Wittenberg, "The Tithe: An Obligation for Christians? Perspectives from Deuteronomy," *Journal of Theology for Southern Africa* 134 (July 2009): 95. Chapter Four demonstrates that Scripture distinguishes purchasing and owning land from freely inheriting it (Levites, widows, and aliens all owned land that they purchased). Those are separate Mosaic legal concepts with significant theological implications. Yahweh's tithe typifies unmerited inheritance in Christ; not eternal life purchased by the saints through their worth or works.

Conclusion

This study's thesis is that Moses commanded two tithe rituals but only one was "offered to Yahweh" and simultaneously given by Him to persons He disinherited from the land—its divine elements uniquely typifying the saints' unmerited inheritance in Christ and His worldwide eternal kingdom of a new creation. This chapter identifies the dissertation's three goals and seven unique contributions to the tithe ordinance discussion that validate the study's thesis.

First, it explains that tithes were given (*nathan*) by Yahweh—not to Him (Num 18:21). Second, Moses commanded two tithe rituals (Deut 14:22–29) but only one was "offered to the Lord" so that He could give it to Levi "for an inheritance" (Num 18:26). Third, the study provides original exposition of the tithe statutes against the land sabbatical and Jubilee commands to demonstrate that an annual tithe—had Moses actually commanded one—was incapable of obedience 58% of the years. Those commands resulted in Yahweh's effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%). Fourth, the study provides the first published reconciliation of how both tithe commands could be obeyed in "the year of the tithe," as the Law required (Deut 4:2).

Fifth, it argues why Abram's tithe was the most important tithe in redemptive history. Sixth, Christ's precursory tithe fulfillment was at His Atonement in "the year of the tithe." Seventh, His ultimate fulfillment awaits completion of His redemptive work prior to inaugurating the new creation of His eternal worldwide kingdom. John's new creation vision (Rev 21–22) confirms and incorporates key divine elements of Yahweh's tithe identified herein.

Since *tithe* is associated with *ten*, the study concludes with an exhortation of ten ways in which the academy may reform its tithe scholarship to better equip the church to edify the saints by teaching the divine elements, fulfillment, and typology of Yahweh's inheritance tithe to Levi.

CHAPTER TWO: ESSENTIAL HERMENEUTICS FOR EXPOSITING THE TITHE ORDINANCE

Gane correctly considers the tithe and other ceremonial ordinances as “typological ritual laws” that Jesus may have explained in Luke 24 because they “prefigured and in this sense prophesied” Christ.⁵⁹ Similarly, Merrill observes that the ceremonial ordinances point toward “the eternal kingdom purposes of Yahweh.”⁶⁰ The condition precedent to proffering any “eternal kingdom” fulfillment or typology of Yahweh’s tithe is to correctly identify its divine elements from the Mosaic Law. Thus, this chapter suggests a methodology to correctly identify the divine elements of Yahweh’s tithe to discover its eternal kingdom fulfillment and typology. It concludes with exegetical considerations to enhance that hermeneutical methodology.

Many scholars believe the tithe ordinance is “problematic” or “vexing,”⁶¹ presents “baffling” commands with “irreconcilable differences,”⁶² and that there is “no way to reconstruct a clear-cut picture.”⁶³ As shown below, the problem is not the divine legislation. It is scholars’ “problematic” and “baffling” methodology of expositing the ordinance by post-Pentateuch descriptive accounts that controvert the Law and—much worse—extrabiblical Pharisaical

⁵⁹ Gane, *Law for Christians*, 4–5.

⁶⁰ Eugene H. Merrill, “Royal Priesthood: An Old Testament Messianic Motif,” *Bibliotheca Sacra* 150, no. 597 (January–March 1993): 50–61.

⁶¹ Croteau, “Analysis of Tithing,” 91; Croteau, *Perspectives*, 63; Croteau, *Don’t Have to Tithe*, 101.

⁶² Bernard J. Bamberger, *Leviticus, The Torah: A Modern Commentary*, vol. 3 (New York, NY: Union of American Hebrew Congregations, 1979), 313 (“baffling”); Wittenberg, “The Tithe,” 99 (“irreconcilable”). For other terms used to express difficulty in expositing the tithe statutes, see, e.g., Gane, *Law for Christians*, 346 (an “interpretive conundrum”); Blomberg, *Poverty nor Riches*, 46 (“cloaked in mystery”); Milgrom, *Leviticus*, 1–2 (“flatly contradictory”); Ajah, “Perspectives on Tithing,” 51 (“puzzling”); Yair Zakovitch, “Some Remnants of Ancient Laws in the Deuteronomic Code,” *Israel Law Review* 9, no. 3 (July 1974): 346 (a “contradiction”).

⁶³ Marvin E. Tate, “Tithing: Legalism or Benchmark?” *Review & Expositor* 70, no. 2 (Spring 1973): 156. See also, McConville, *Law and Theology*, 79 (it is “impossible to determine” whether Deuteronomy amended earlier tithe expressions).

writings that post-date the Law by a millennium.

That approach is 180° off the mark—students must “habituate” in the Pentateuch and then “work outward to the rest of the Old Testament.”⁶⁴ The Pentateuch is Yahweh’s complete, exclusive, divine legislative authority for virtuously expositing the tithe ordinance. Malachi’s tithe rebuke affirms the methodology suggested herein by exhorting Israel to return (*shub*) to “My statutes.” Those statutes are in the Mosaic Law (Mal 3:7; 4:4)—not the Prophets or the Writings—and necessarily obviate Tobit, the Mishnah, and Josephus’s “rewritten Bible.”

Only after ascertaining the divine elements of Yahweh’s tithe from within the Pentateuch may exegetes determine whether Hezekiah and Nehemiah correctly administered the Law. Malachi’s infallible prophecy contrasts with Hezekiah’s and Nehemiah’s fallible commands and the later writings of Tobit, Josephus, and the sages. Thus, to the extent scholars rely upon those authorities where they controvert the Law, they violate infallible prophetic instruction for how to exposit the Mosaic tithe statutes.

Proposed Methodology for Expositing Perceived Irreconcilable Tithe Statutes

This section proposes an eight-part methodology to reconcile the tithe statutes and demonstrate that all perceived contradictions are wholly illusory. That methodology helps identify the divine elements of Yahweh’s tithe so that prophetic commentary, historical narratives, and NT fulfillment and typology may be accurately expounded to edify the saints.

Step One: Identify the *Sedes Doctrinae*

Walter Kaiser stresses the importance of identifying the *sedes doctrinae* (“seat of

⁶⁴ Köstenberger, *Hermeneutical Triad*, 154.

doctrine”) in any topical study. The *sedes doctrinae* is “the largest amount of teaching in one place on the doctrine under consideration” and serves to insulate exegetes “from appealing to tradition.”⁶⁵ John Johnson concurs, writing that the *sedes doctrinae* identifies the “lucid passage” against which all ambiguous or obscure passages must be explained:

Individual doctrines are to be drawn from the *sedes doctrinae* and must be judged by them. Any doctrine not drawn from passages which expressly deal with the doctrine under consideration is not to be accepted as scriptural.⁶⁶

There are three candidates for the tithe ordinance *sedes doctrinae*: Lev 27:30–33, Num 18:21–32, and Deut 14:22–29. Leviticus 27 provides only the divine subject and source, whereas Num 18 provides only the divine subject, donor, and object. Since nothing in Num 18 is even addressed to the sons of Israel—Yahweh’s exclusive audience is Aaron (18:1–24) and Moses (Num 8:25–32)—this study dissents from Kelly’s argument that Num 18 is the tithe *sedes doctrinae* for the sons of Israel.⁶⁷ Rather, Num 18 is the tithe *sedes doctrinae* for Levi.

In contrast, Deut 14:22–29 provides the divine source, subject, object, venue, observance, frequency, timing, beneficiaries, purpose, motivation, and amount—and it provides all those divine elements for both tithes that Moses commanded of the sons. Thus, under Kaiser’s definition, Deut 14:22–29 is the parade example of *sedes doctrinae* for the sons of Israel⁶⁸—it provides for them “the complete tithing system.”⁶⁹

⁶⁵ Walter C. Kaiser and Moisés Silva, *An Introduction to Biblical Hermeneutics: The Search for Meaning*, 2nd ed. (Grand Rapids, MI: Zondervan, 2009), 240.

⁶⁶ John F. Johnson, “*Analogia Fidei* as Hermeneutical Principle,” *Springfielder* 36, no. 4 (March 1973): 253.

⁶⁷ Kelly, *Teach Tithing*, 32–33.

⁶⁸ Clark, “Tithe Offerings,” 167 (beyond the firstfruits offering of Deut 26:1–11, the tithe is the only ordinance “to receive the sort of lengthy textual exposition found here”).

⁶⁹ A. Judson Burrell, “Deuteronomy 14:22–29,” in *Stewardship Study Series* (Jacksonville, FL: Florida Baptist Convention, 2001), 84. Had Moses written nothing else about the tithe, the sons could perfectly perform the ordinance by obeying Deut 14:22–29. Numbers 18 addresses Levi but not the sons.

Step Two: Perform De Novo Analysis of the *Sedes Doctrinae*

This step is crucial. A chief source of confusion is scholars conflating the divine subjects of the two tithes commanded in Deut 14:22–29.⁷⁰ Ironically, Yahweh’s triennial sacred tithe (Deut 14:28–29) cannot be understood without correctly identifying the divine subject of the annual feast tithe (Deut 14:22–27)—which was not even offered to Him.⁷¹ Chapter Three explains that the two tithe rituals share common beneficiaries but are distinguished by divine (1) subject, (2) venue, (3) timing, (4) frequency, (5) observance, and (6) purpose. These elements are derived from Hebrew terms and grammar at Sailhamer’s “verbal level.”⁷²

Step Three: Analyze the *Sedes Doctrinae* against the Pentateuchal Legal Corpus

Klein counsels that consideration of legal literature includes “legal collections” called a “series of laws.”⁷³ This step’s first function analyzes other tithe laws within Deuteronomy and confirms that Deut 14:28 and 26:12 describe the same triennial sacred tithe, sharing common elements of subject, object, venue, frequency, timing, purpose, beneficiaries, and motivation.

The second function considers topic-related passages within the whole Pentateuch. Although critical scholars dissect the Pentateuch seeking different “sources,” Sailhamer’s “four lines of argument” show that the Pentateuch demonstrates a “single intentional purpose” whose

⁷⁰ See, e.g., Blomberg, *Poverty nor Riches*, 46; Guiste, *Tithing*, 625–68; McClaskey, *The Truth*, 1259.

⁷¹ For example, Block twice refers to the “annual tithe of 14:22–29” without observing the triennial tithe commanded therein. Daniel I. Block, “‘A Place for My Name’: Horeb and Zion in the Mosaic Vision of Israelite Worship,” *Journal of the Evangelical Theological Society* 58, no. 2 (June 2015): 238.

⁷² Sailhamer, *Meaning of the Pentateuch*, 88, 156.

⁷³ William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation*, 3rd ed. (Grand Rapids, MI: Zondervan, 2017), 441.

perceived parts are, “on closer examination, a carefully laid out textual strategy.”⁷⁴ This function receives the Pentateuch as a unified law read “through the theological lens provided by Deuteronomy,”⁷⁵ the tithe *sedes doctrinae* for the sons of Israel.

Applying that hermeneutic, Daniel Block correctly observes that Lev 27:30–32 and Num 18:21–32 are antecedents of Deut 14:28–29⁷⁶ rather than independent commands. Those antecedents are “all *tithe* of the *land*” (Lev 27:30–32), “all *tithe* in *Israel* for an *inheritance*” (Num 18:21), and “*tithe* which I have given you from them for your *inheritance*” (Num 18:26)—collectively anticipating “all *tithe* of your *produce*” given to Levi who “has no *inheritance*” (Deut 14:28–29). Thus the Pentateuch provides the unambiguous nexus between *tithe* and its quintessential canonical doctrine—unmerited covenantal inheritance.⁷⁷

An overlooked “series of laws” is the land sabbatical and Jubilee commands (Exod 23; Lev 25). Since they governed what years food could be harvested and tithed against, they are crucial to understanding the difference between Yahweh’s nominal *tenth* and His effective annual tithe amount. Chapter Three explains how the tithe and sabbatical statutes would make an annual tithe offering—had Moses actually commanded one—incapable of obedience 58% of the years. This is true even though the sabbatical legislation nowhere mentions the term *tithe*.⁷⁸

⁷⁴ Sailhamer, *Meaning of the Pentateuch*, 242. For treatment of critical scholarship, see Gary A. Anderson, “Tithes,” in *Judaism and the Economy: A Sourcebook*, ed. Michael L. Satlow (London, UK: Routledge, 2018), 24.

⁷⁵ Köstenberger, *Hermeneutical Triad*, 158.

⁷⁶ Daniel I. Block, *Deuteronomy* (Grand Rapids, MI: Zondervan, 2012), 265.

⁷⁷ Benjamin Kilchör’s hermeneutical model for studying Pentateuch laws emphasizes (1) start with the received text, (2) avoid assigning laws to particular religio-historical strata, and (3) look for the larger context and see whether the order of one text can be explained by the order of another text. Benjamin Kilchör, “The Direction of Dependence between the Laws of the Pentateuch: The Priority of a Literary Approach,” *Ephemerides Theologicae Lovanienses* 89, no. 1 (April 2013): 4.

⁷⁸ “We don’t start with words; we start with the canon.” Köstenberger, *Hermeneutical Triad*, 26. However, most academy tithe scholarship reads as if the authors performed a concordance search of *tithe* and then exposit each account de novo—with no apparent attempt to present a unified depiction of the ordinance across all genres.

The third function considers whether extrabiblical materials shed light on the ordinance.⁷⁹ Although Gane observes that ANE materials reflect a traditional concern for widows and fatherless,⁸⁰ those persons are specifically mentioned in the Covenant Code that commands no tithes for them. Thus, if there were any connection whatsoever to ANE tradition, the Covenant Code presumably accounts for it.

Stuart Murray believes “it is difficult to be certain whether tithing in Israel was significantly different from tithing in other nations.”⁸¹ However, since no scholar suggests ANE tithes were given *by a deity*, Yahweh’s tithe is unquestionably unique. Perceived inconsistency of the tithe statutes is resolved when students correctly answer one basic question: “Who gave the tithe to Levi for an inheritance?” (Num 18:26).

Step Four: Consider Prophetic Commentary on the *Sedes Doctrinae*

The proposed methodology follows the Tanakh’s structure. Once a solid foundation is derived from the Pentateuch’s focus on Yahweh’s covenant with Israel, this step considers the prophets who prosecuted and spoke that covenantal word to Israel. Chapter Five discusses how the prophetic rebukes of Amos, Malachi, and Jesus confirm the tithe’s divine elements.

Step Five: Interpret Descriptive Tithe Accounts against the Law and Prophets

Once the tithe commands are explicated from the Pentateuchal legal corpus and are

⁷⁹ This study incorporates extrabiblical materials such as ancient treaty forms, the significance of city gates, the number of walled cities in ancient Israel, ancient viticulture, and the land’s carrying capacity for grazing animals to enhance exposition of the tithe *sedes doctrinae*.

⁸⁰ Gane, *Law for Christians*, 294–95 (the Law’s concern for *aliens* is unique to Israel).

⁸¹ Stuart Murray, *Beyond Tithing* (Eugene, OR: Wipf and Stock, 2002), 65.

confirmed by prophetic commentary, this step considers the two historical descriptive accounts of rulers who attempted to administer the ordinance. Since Deuteronomy is ancient Israel's constitution⁸² and "legal charter" until the coming of Messiah,⁸³ all descriptive accounts must be exposited against that charter and prophetic commentary thereon.

Chapter Six explains that the two descriptive accounts provide the infallible record of how fallible but well-intentioned Hezekiah and Nehemiah struggled with Mosaic tithe law administration. Köstenberger's observation that Chronicles is a bit more didactic in tone than Kings⁸⁴ is illustrated in the Chronicler's teaching that Hezekiah corrected his unlawful tithe decree and was blessed by Yahweh for redelivering tithes to the gated cities where the Law commanded they be deposited in the first place. Nehemiah also observed that divine venue.

Step Six: Ignore Extrabiblical Pharisaical Writings

It is poor scholarship to exposit the tithe ordinance de novo from post-Pentateuch descriptive accounts that contradict the Law. It is much worse to rely upon—and perpetuate the error of—Pharisaic traditions recorded by Josephus more than a millennium after the ordinance's promulgation.⁸⁵ Spilsbury observes that Josephus made "exegetical changes incorporating

⁸² David D. Johnson, "Deuteronomy as the Constitution of Israel's Emergent Society" (ThD diss., Dallas Theological Seminary, 1992), 221; J. Gordon McConville, "Deuteronomy, Book of," in *Dictionary of the Old Testament: Pentateuch*, ed. T. Desmond Alexander and David W. Baker, 182–93 (Downers Grove, IL: InterVarsity, 2003), 187. Commands of kings and governors are comparable to a president's executive order that is declared unconstitutional by the Supreme Court. Their tithe commands were subject to the divine "Constitution of Tithing"—"My statutes." Thus, instead of erroneously relying on those commands to exposit the Law, tithe scholars may teach with authority that some commands of Hezekiah and Nehemiah violated the Law.

⁸³ Blomberg, *Poverty nor Riches*, 39.

⁸⁴ Köstenberger, *Hermeneutical Triad*, 153.

⁸⁵ Constable specifically rejects Josephus's three-tithe view and teaches that the Law only commanded the two tithes identified herein. Constable, "Notes on Deuteronomy," s.v., "14:22–29," citing Flavius Josephus, *The Works of Flavius Josephus*, trans. William Whiston (1866; repr., Peabody, MA: Hendrickson, 1988), 4:8:22.

elements of traditional Jewish interpretation” that are so extreme it is “well-nigh impossible” to determine the biblical text he consulted.⁸⁶ That is why his three-tithe model is so contradictory to extant MT and LXX manuscripts—his “hidden agenda” “significantly changed the content of the law.”⁸⁷ David Instone-Brewer writes that Josephus considered himself capable of “inspired exegesis” and that his claim to have “added nothing” to Scripture is “a bit of hyperbole.”⁸⁸ He attributes Josephus’s free exegeses to his self-image as a prophet:

Josephus . . . was master rather than servant of what he received, willing to change or ignore the traditions. Similarly he regarded himself as master of the text, omitting and adding details to the biblical account while maintaining that he did neither. This apparent contradiction may be explained by his self-image as priest and prophet, which he felt enabled him to interpret prophecy and may have entitled him to alter the contents of Scripture.⁸⁹

Pere Varneda⁹⁰ characterizes Josephus’s work as a “paraphrase” of the Bible and details over 1200 examples segregated into categories such as “errors,” “omissions,” “additions to biblical text,” “discrepancies with biblical text,” and “enlarging.” The chief problem with promoting Josephus’s three-tithe model is that it violates Deut 4:2, which proscribes changes to

⁸⁶ Spilsbury, “Exodus in Josephus,” 466. Blosser questions “exactly how much credence can be given to certain statements by Josephus regarding the historicity of various events which he records.” Donald W. Blosser, “The Sabbath Year Cycle in Josephus,” *Hebrew Union College Annual* 52 (1981): 129–39.

⁸⁷ R. P. Gallant, “Josephus’s Expositions of Biblical Law: An Internal Analysis” (PhD diss., Yale University, 1988), 277. Josephus “obviously drew on earlier Jewish traditions in his embellishment of the story and his interpretation of the law.” Gordon J. Wenham, *Numbers* (Sheffield, UK: Sheffield, 1997), 114.

⁸⁸ David Instone-Brewer, *Techniques and Assumptions in Jewish Exegesis before 70 CE* (Tübingen: Mohr & Siebeck, 1992), 184–85, citing Thomas W. Franxman, *Genesis and the “Jewish Antiquities” of Flavius Josephus* (Rome: Biblical Institute, 1979), 288.

⁸⁹ Instone-Brewer, *Jewish Exegesis*, 187, citing Joseph Blenkinsopp, “Prophecy and Priesthood in Josephus,” *Journal of Jewish Studies* 25 (1974): 239–62, for the notion that Josephus regarded himself a prophet, which may explain the “independence” of his exegeses. On Josephus’s self-image as prophet compared to earlier popular scholarship that the prophetic spirit had disappeared by the Hasmonean period, see Per Bilde, *Collected Studies on Philo and Josephus* (Bristol, CT: Vandenhoeck & Ruprecht, 2016), 107.

⁹⁰ Pere Villalba I Varneda, *The Historical Method of Flavius Josephus* (Leiden: Brill, 1986), 266–72. For a discussion of “Juxtaposition in Josephus’s Rewriting of the Laws,” see Chapter Five of Michael Avioz, *Legal Exegesis of Scripture in the Work of Josephus* (New York, NY: T&T Clark, 2021).

the Law. Feldman, the leading expert on Josephus's work, makes this salient point:

We may wonder, in view of the biblical statement itself that one is not permitted to add to or subtract from the Law, that the rabbis, no less than Philo and Josephus, gave their enthusiastic approval to various changes. . . . The practice of “rewriting” the Bible was apparently well established.⁹¹

Despite Josephus's self-image as a prophet, the only infallible “second temple period writer” about the tithe is Malachi (2 Pet 1:20–21). He does not admonish the sons of Jacob to “return” to the tithing practices of Hezekiah or Nehemiah—much less those of the priests⁹² and the oral traditions that Josephus uses in his “rewritten Bible.” He simply admonishes Israel to return to “My statutes” (Mal 3:7; 4:4). Likewise, the Mishnah—which preserves the oral law and contains numerous “contradictions and inconsistencies”⁹³—is not a credible literary background. The rabbis’ “interchangeability” between Moses’s two tithe commands “is particularly unique given that there appears to be no reference in the Pentateuch to the interchangeability of the two commandments by year.”⁹⁴

Step Seven: Analyze the Ordinance against Redemption, New Creation, and the *Missio Dei*

Pentateuchal laws must be explicated “within the context of redemption and covenant.”⁹⁵

⁹¹ Feldman, *Josephus's Rewritten Bible*, 542 (citations omitted).

⁹² When King Josiah gave the priests power over worship they “invented all sorts of rules and regulations about the details of worship including their entitlement to tithes.” Solomon O. Ademiluka, “A Study of Malachi 3:8–12 in Relation to Tithing in Some Churches in Nigeria,” *Old Testament Essays* 33, no. 2 (2020): 291 (citing Gordon J. Wenham, “The Pentateuch,” in *New Bible Commentary*, ed. D. A. Carson, Gordon J. Wenham, J. Alec Motyer, and Richard T. France (Nottingham, UK: InterVarsity, 1994), 45. Malachi did not reference their practices.

⁹³ Yehuda Brandes, “The Canonization of the Mishnah,” *Journal of Ancient Judaism* 10, no. 2 (2019): 148.

⁹⁴ Adi Libson, “Transforming Social Welfare Policy: The Sages’ Reconstruction of the Institution of the Second Tithe as a Model for Social Welfare Policy,” *Journal of Law and Religion* 29, no. 2 (June 2014): 264–65.

⁹⁵ Daniel I. Block, *The Gospel According to Moses: Theological and Ethical Reflections on the Book of Deuteronomy* (Eugene, OR: Cascade, 2012), 122.

Thus, step seven considers how the tithe ordinance relates to creation and new creation ideals in Scripture. Goldsworthy describes that as a gospel-centered hermeneutic.⁹⁶ Yahweh alternately ordered the land to “give” its produce as a blessing to Israel (Lev 26:4–5) or to conversely withhold that food as a curse against disobedience (Deut 11:17; 28:38–40).⁹⁷

The tithe typifies the saints’ unmerited inheritance in Christ and His worldwide eternal kingdom where there will be no curse and whose tree of life will provide healing of the nations promised to Abraham (Rev 22:2–3). “The orientation of the *missio Dei* is towards the future, culminating in God’s dwelling in a new Jerusalem that is coterminous with a new earth.”⁹⁸ Yahweh’s tithe is unique among the ceremonial ordinances in providing that typology.

Step Eight: Consider the Ordinance’s Applicability to New Covenant Worship

The final step has three functions. First, the divine elements demonstrate that no part of the tithe ordinance is directly applicable to the church—now or in the future. That is why New Covenant epistles provide no tithe instructions. Rather, Hebrews uses the tithe ordinance to illustrate how the Levitical priesthood has been terminated (Heb 7–8) and Paul teaches that Christ abolished for the church the enmity of “commandments contained in ordinances” that

⁹⁶ “Gospel-centered interpretation is eschatological” such that “every part of the Bible is given its ultimate expression in terms of the final outcome of the gospel—the *eschaton*.” Graeme Goldsworthy, *Gospel-Centered Hermeneutics: Foundations and Principles of Evangelical Biblical Interpretation* (Downers Grove, IL: InterVarsity, 2006), 314. The OT cannot be properly understood apart from Christ. F. F. Bruce, *The Christian Approach to the Old Testament*, 2nd ed. (London, UK: InterVarsity, 1959), 5. Köstenberger similarly emphasizes the *missio Dei*. Andreas J. Köstenberger and T. Desmond Alexander, *Salvation to the Ends of the Earth: A Biblical Theology of Mission* (Downers Grove, IL: InterVarsity, 2020), 11. “All of the OT applies to Christians, but none of it applies apart from its fulfillment in Christ.” Klein, *Biblical Interpretation*, 445 (emphasis in original).

⁹⁷ God created the earth, from which vegetation and animals reproduced after their kind (Gen 1:11–12, 24–25). After Adam’s sin, Yahweh cursed the ground for Adam’s sake, making him eat of the ground in pain (Gen 3:17). As punishment for murdering his brother, Yahweh would no longer allow the ground to “give its strength” to Cain, no matter how hard he worked (Gen 4:12).

⁹⁸ Köstenberger, *Salvation*, 37.

formerly separated Israel from the nations (Eph 2:11–22).

Second, the tithe ordinance did not represent a high divine value or “weightier matter” even under the Law (Matt 23:23). Gane specifically cites this verse for how values “prioritize the relative importance of good principles.”⁹⁹ Since the tithe was not part of “all the ordinances” or “every commandment” that Moses sprinkled with the blood of the covenant (Heb 9:19), it makes sense that the tithe—even when ultimately included in the Law—did not reflect a high value of Jesus, as grace giving certainly did (Matt 19:21; Luke 12:33; Mark 12:41–44). There is no clearer distinction between tithes and “giving to God” than Jesus’s teaching on both points.

The third function is quite useful in relating the tithe ordinance to church saints. Here, expositors determine whether a principle involves a “trajectory that moves beyond the law” to be celebrated consistent with the ancient context.¹⁰⁰ Chapter Eight discusses Paul’s Gal 3 teaching from the Old Testament about the covenantal promise of land inheritance that illuminates the tithe’s typology of the saints’ unmerited inheritance in Christ’s new creation kingdom.

Exegetical Strategies for Expositing the Ordinance

Against that eight-part hermeneutical method, this final section identifies three exegetical strategies to refine exposition of the tithe ordinance. They are: (1) engage in legal exegesis, (2) distinguish between sundry tithe instructions and an actual Mosaic command for the sons to observe the tithe ritual, and (3) avoid exegetical fallacies common in tithe scholarship.

Engage in Legal Exegesis

Yahweh contrasted how He spoke to prophets with how He revealed His ordinances to

⁹⁹ Gane, *Law for Christians*, 24.

¹⁰⁰ *Ibid.*, 213.

Moses “clearly and not in riddles” (Num 12:6–8). Thus, Mosaic statutory exegesis necessarily differs from that of prophecy.¹⁰¹ Moses presents Deuteronomy as a recapitulation of all Yahweh’s commands “without identifying them by citations or other formal means.”¹⁰² Thus, although the tithe *sedes doctrinae* (Deut 14:22–29) does not specifically reference Lev 27 or Num 18, Moses does not thereby craft a new or inconsistent cultic ritual. Since Scripture regards the covenantal laws as “legislative texts,”¹⁰³ legal exegesis is most helpful.¹⁰⁴ Two important aspects of legal exegesis are next highlighted.

Respect Mosaic Legal Terms of Art

This strategy identifies and correctly uses Mosaic legal terms of art. Although many scholars argue that tithes were given to the poor, the Mosaic legal distinction between Yahweh’s tithe beneficiaries and the poor is conspicuous and momentous, as demonstrated by the prophets who prosecuted the words of His Law. Zechariah uses all four Mosaic legal terms in the same

¹⁰¹ Bruce K. Waltke, *An Old Testament Theology: An Exegetical, Canonical, and Thematic Approach* (Grand Rapids, MI: Zondervan, 2007), 57.

¹⁰² Michael Fishbane, *Biblical Interpretation in Ancient Israel* (Oxford, UK: Oxford University Press, 2022), 164.

¹⁰³ *Ibid.*, 93.

¹⁰⁴ Everett Pepperrell provides five exegetical rules for interpreting biblical laws that align nicely with the hermeneutics of scholars cited herein: (1) follow the rule of construction which the law itself prescribes, (2) interpret biblical books according to the circumstances under which they were written, (3) interpret particular passages against the whole applicable legal corpus, (4) consider a series of related statutes together, and (5) observe legal terms of art. Everett Pepperrell, *A Lawyer’s Study of the Bible* (New York, NY: Revell, 1919), 15–19.

For discussions on the canons of statutory interpretation, see Douglas Walton, Fabrizio Macagno, and Giovanni Sartor, *Statutory Interpretation: Pragmatics and Argumentation* (New York, NY: Cambridge University Press, 2021), 157–204; Yule Kim, *Statutory Interpretation: General Principles and Recent Trends* (New York, NY: Nova, 2009), 3–12; Frank B. Cross, *The Theory and Practice of Statutory Interpretation* (Stanford, CA: Stanford University Press, 2009), 85–101; David Lowe and Charlie Potter, *Understanding Legislation: A Practical Guide to Statutory Interpretation* (New York, NY: Bloomsbury, 2018), 27–62. A number of legal maxims for statutory interpretation are available at John Bouvier, *Bouvier’s Dictionary of Law* (1856; repr., Amazon Kindle, 2010), s.v., “Maxims.” Two examples are “one must not add language to the legislation,” which follows Deut 4:2, and “when the reason of the law changes the law also changes,” which is practically a quote of Heb 7:12. The interpretation maxims cited in this study are merely tools; the “ultimate interpretive authority is Scripture,” which is itself a maxim of construction.

sentence: “Do not oppress the *widow* or the *fatherless*, the *stranger* or the *poor*” (Zech 7:9–10) (emphasis supplied). Jeremiah distinguishes *orphan* and *poor* by using both terms in the same verse (Jer 5:28). Therefore, since Moses specifically excludes the poor in Deut 14:29 and 26:12, prophetic commentary on the Law requires that they be excluded as tithe beneficiaries.¹⁰⁵

Respect Legal Structure and Association of Terms

In addition to respecting Mosaic legal terms of art, students must respect how those legal terms are associated. Because lexical definitions must be considered against the immediate context, legal exegesis is necessarily inductive.¹⁰⁶ One example of how the historical-literary context of associated legal terms reveals statutory theology is the first fruit offering of Deut 26. This is the Law’s only command where the sons, Levi, and aliens are exclusively associated for ritual observance. Although all three celebrated their freedom from slavery with widows and fatherless at the Feast of Weeks (Deut 16:12), this Feast of Booths ritual commemorated that the “Egyptians imposed hard labor on us” (Deut 26:6). Inductive study explains why Moses excludes widows and fatherless from observing this ritual.

Every noun and pronoun describing the brickmakers is masculine (Exod 5).¹⁰⁷ Moses narrates that “men” labored (Exod 5:9), using the same term to distinguish the “men and their little ones” (Exod 10:10–11) (i.e., the minor “fatherless” were among the “little ones”). Thus, Moses excludes widows and fatherless because the hard labor was limited to adult men who

¹⁰⁵ “‘The express mention of one thing excludes all others.’ This canon is a presumption that the express inclusion of one thing implies the exclusion of other unmentioned things.” Cross, *Statutory Interpretation*, 87. Chapter Four provides extensive treatment of how Moses repeatedly distinguishes poor from widows, fatherless, and aliens in the Law.

¹⁰⁶ Fishbane, *Biblical Interpretation*, 233.

¹⁰⁷ An Egyptian papyrus recites frustration over lack of “men to make bricks.” David A. Falk, “Brick by Brick: What Did the Israelites Build in Egypt?” *Biblical Archaeology Review* 46, no. 2 (Spring 2020): 55–56.

included some of the alien “mixed multitude.” “Where there is the same reason, there is the same law.”¹⁰⁸ The “poor” had no more nexus to this ritual than they did to the tithe ritual.

By comparison, the triad of widows, fatherless, and aliens are associated eighteen times in the OT. Their association in each case depends upon the context in which they appear together. Where they are exclusively associated, their nexus is that God (1) defends and protects them from injustice and (2) gives them food from the harvest–gathering statutes.

However, all five times they are associated with *Levites*, their nexus is as tithe beneficiaries. Because statutory terms are known by their associates¹⁰⁹ and Yahweh specifically declares an inheritance-based tithe for Levites (Num 18:26; Deut 14:29), all beneficiaries are in *pari materia* because of mutual disinheritance from the land¹¹⁰—not because they were “poor.” Simply put, the widows and fatherless were no more “poor” under the Deut 26:12–15 tithe ritual than they performed “hard labor” in Egypt under the Deut 26:1–11 first fruit ritual.

Distinguish Sundry Instructions from an Actual Mosaic Command to Observe the Tithe Ritual

This exegetical consideration goes to the very heart of tithe ordinance exposition. Debating how many tithes Moses commanded is fruitless until scholars first agree on the morphological requirements of an actual Mosaic command for the sons to observe the tithe ritual. In dissent to the academy’s topical tithe scholarship, Num 18 contains no such command.

¹⁰⁸ Bouvier, *Dictionary of Law*, 160.

¹⁰⁹ Lowe and Potter, *Understanding Legislation*, 42. Legal statutory interpretation rules are merely a tool; the ultimate authority is Scripture. Thus, Chapter Four provides scriptural proof that, like Levi, Yahweh prevented widows, fatherless, and aliens from inheriting the land.

¹¹⁰ Gordon D. Fee and Douglas K. Stuart, *How to Read the Bible for All Its Worth*, 4th ed. (Grand Rapids, MI: Zondervan, 2014), 185.

Morphological Requirements of Mosaic Commands to Observe Cultic Rituals

Wilson promotes the definition of *ritual* proffered by Gerald Klingbeil and Jan Platvoet: a “special event, performed at a special place and/or time, for a special occasion.”¹¹¹ They propose nine essential elements of “ritual morphology.” Those elements and their relationship to the tithe ritual are: (1) a ritual trigger (harvest feasts vs. “the year of the tithe”); (2) observance (festive “rejoicing” in “fear of the Lord” vs. “deposit” and “offer to the Lord”); (3) ritual space (the name place vs. “your gates”); (4) ritual time (annually at the feasts vs. triennially at the “end” of “the year of the tithe”); (5) subject (“produce that you sow” vs. “all your produce”); (6) ritual actions (“take and eat” vs. “give” without eating); (7) ritual participants (farmers of freely-inherited land vs. the disinherited); (8) structural framework (the land of promised inheritance “giving” its strength); and (9) ritual language (no commanded language vs. a commanded ceremonial avowal of obedience to commands).¹¹²

Klein teaches that the Pentateuch contains two instruction genres: priestly (administering ordinances) and ritual (specific directives for laymen to perform rituals). He emphasizes that ritual commands are “personal demands” addressed to a lay audience.¹¹³ Those direct commands are “usually in the second person imperative” and specify what the sons must do to fulfill their part of the covenant.¹¹⁴ To these, Ajah adds the significance of the first-person formulation in the phrase “which you have commanded me” in the ceremonial tithe avowal (Deut 26:13) that

¹¹¹ Wilson, “Rural Levites,” 47, citing Gerald A. Klingbeil, *Bridging the Gap: Ritual and Ritual Texts in the Bible* (Winona Lake, IN: Eisenbrauns, 2007), 18; Jan Platvoet, “Ritual in Plural and Pluralist Societies: Instruments for Analysis,” in *Pluralism and Identity: Studies in Ritual Behavior*, ed. Karel van der Toorn (New York, NY: Brill, 1995), 41.

¹¹² Klingbeil, *Bridging the Gap*, 128; Wilson, *Rural Levites*, 50.

¹¹³ Klein, *Biblical Interpretation*, 442–43 (emphasis supplied).

¹¹⁴ Fee, *Read the Bible*, 177.

fosters the farmer's personal involvement in Israel's history.¹¹⁵

Thus, students must determine whether sundry instructions to the sons (Lev 27:30–33) or Levi (Num 18:20–32) contain sufficient morphological requirements to constitute an actual Mosaic command to observe the tithe ritual. As next shown, neither Lev 27 nor Num 18 constitutes a Mosaic command addressed to the sons, as Josephus disciples erroneously argue.

Neither Lev 27 nor Num 18 Commands the Sons to Observe a Tithe Ritual

Leviticus 27 provides seven tithe instructions: (1) divine subject, (2) divine source, (3) tithes belong to Yahweh, (4) tithes cannot be vowed, (5) the quality of animal tithes must be disregarded, (6) fruit and grain tithes may be redeemed, and (7) animal tithes cannot be redeemed. However, these seven instructions lack the legal necessities of venue, frequency, timing, beneficiaries, and observance. Leviticus 27 thus fails as a Mosaic legal command.¹¹⁶

Although Num 18 confirms the divine subject and identifies the donor and object, it likewise lacks divine venue, timing, and observance. It is an even poorer candidate for a Mosaic command than Lev 27 because it is not even addressed to the sons of Israel—the quintessence of a ritual command. “Only Deuteronomy provides a basic tithe commandment for lay Israelites.”¹¹⁷ As discussed, Deut 14:22–29 provide the divine source, subject, object, venue, frequency, timing, purpose, beneficiaries, observance, motivation, and amount for both tithes Moses commanded of the sons. Thus, it is the tithe *sedes doctrinae* for the sons of Israel.

¹¹⁵ Miracle Ajah, “The Significance of Pentateuchal Tithing as a Legal Instruction for the 21st Century Reader,” *Asbury Journal* 68, no. 2 (2013): 112. There is no “first-person response” by the sons in Num 18 because Yahweh is not speaking to them in the first place.

¹¹⁶ Croteau correctly observes that Lev 27 does not command the sons what to do with tithes and should be viewed as a prolegomenon to the tithe laws. Croteau, “Analysis of Tithing,” 91.

¹¹⁷ Stackert, “Holiness Legislation,” 221.

Ritual Triggers and Problem Solving

Klingbeil emphasizes that rituals (1) require a “ritual trigger” (such as “feast cycles,” “cultic calendars,” and “Sabbath legislation”) and (2) serve as a “problem solver.”¹¹⁸ Both Deut 14 tithe commands have statutory triggers that could be easily understood and obeyed.

The annual grain tithe (Deut 14:22) is triggered by the national harvest feasts and the triennial sacred tithe (Deut 14:28; 26:12) is triggered at the “end” of “the third year, the year of the tithe” based upon the land sabbatical legislation. Both rituals solve problems—providing celebratory food for the disinherited to enjoy at the two harvest feasts and providing long-term sustenance so they can “eat and be satisfied” between each “year of the tithe.”

However, nothing in Num 18 triggers the sons to do anything.¹¹⁹ Moreover, the Num 18 phantom annual tithe would not serve as a “problem solver.” Although one Josephus disciple suggests that the tithe referenced in Num 18 had to be annual for Levi to have enough food, he makes no argument for why Yahweh’s triennial tithe would not abundantly supply Levi.¹²⁰ Chapter Four demonstrates that Yahweh’s tithe given 28% of the years abundantly supplied the Levites—who were 2.85% of Israel’s settling population—plus the proselyte Gentiles, widows, and fatherless.

¹¹⁸ Klingbeil, *Bridging the Gap*, 136–43.

¹¹⁹ However, because Num 18 is the *sedes doctrinae* for Levi’s tithe, its ritual trigger is when Yahweh gives His tithe to Levi from the sons of Israel (Num 18:26), which Moses writes is “every third year, the year of the tithe” (Deut 26:12). Levi’s triennial tithe offering to Yahweh was a problem solver because it funded Yahweh’s holy gift to Aaron (Num 18:26–29). As shown in Chapter Five, Levi’s offering is the singular articular *offering* in Mal 3:8.

¹²⁰ Croteau, “Analysis of Tithing,” 97. See also, Harold V. Bennett, “Triennial Tithes and the Underdog: A Revisionist Reading of Deuteronomy 14:22–29 and 26:12–15,” in *Yet with a Steady Beat*, ed. Randall C. Bailey (Atlanta, GA: SBL, 2003), 16. Bennett is a critical scholar who wonders how the beneficiaries would be able to eat between each triennial tithe and asserts that the Law “contributed to a critical level of deprivation and hardship” and forced them into exploitive relationships.” Such naked assertions are the natural consequence of failing to identify the divine elements of Yahweh’s tithe. To the contrary, Carle, *Sacred Cows*, 383, suggests that an annual tithe would have given the Levites “three times” more food than everyone else. Chapter Four demonstrates that it would actually be nearly four times as much.

The “Black Hole” of Num 18

Klein segregates Pentateuchal laws into casuistic and apodictic.¹²¹ The apodictic tithe ordinance features “categorical directives” with a direct personal address (“you shall”). Both Mosaic tithe commands feature such direct personal addresses: “you shall surely take a tenth” (Deut 14:22) and three “you shall” commands for the sacred tithe (Deut 14:28; 26:12–13).¹²²

A grammatical-historical approach considers the intended audience and appreciates that “to observe the law, one must first understand it.”¹²³ These scholars’ commonsense legal exegeses wholly negate the putative Num 18 phantom annual tithe because nothing in the entire chapter is addressed to the sons. In fact, the instructions actually contradict those made in the sons’ tithe commands.¹²⁴

Klingbeil correctly warns that “ritual does not happen in a vacuum or a black hole” but occurs in a specific context addressed to a specific audience.¹²⁵ Thus, although this study refers to the academy’s putative Num 18 annual tithe as the “phantom tithe,” the labels “black hole tithe” or “vacuum tithe” are equally apt.

¹²¹ Klein, *Biblical Interpretation*, 440; Platvoet, “Ritual,” 27–33. Gilbert Lewis adds that although the meaning of a ritual ordinance may be implicit or esoteric, the rules are made explicit to the addressees. Gilbert Lewis, *Day of Shining Red: An Essay on Understanding Ritual* (Cambridge, UK: Cambridge University Press, 2009), 19.

¹²² By comparison, the *sedes doctrinae* for Levi’s tithe contains six such mandatory personal addresses—not one of which is addressed to the sons of Israel (Num 18:26–32).

¹²³ See, e.g., Waltke, *Old Testament Theology*, 127; Fishbane, *Biblical Interpretation*, 168.

¹²⁴ Levites could eat the tithe after it was desacralized by their own tithe offering (Num 18:31) but the sons could not eat the triennial tithe at any time. Levi was required to offer the best tenth (Num 18:30) but the sons were instructed to disregard the quality of their animal tithes (Lev 27:33). Levites offered Yahweh tithes by giving them to the priests, whereas the sons offered tithes by giving them to Levi and the triad. George Potkonyak, “The Truth of Tithing,” 12th ed. Western Sydney University, 2020, 11, <https://westernsydney.academia.edu/GeorgePotkonyak>.

¹²⁵ Klingbeil, *Bridging the Gap*, 134.

Avoid Exegetical Fallacies

This final subsection aggregates and highlights sundry exegetical fallacies warned against by senior scholars that are common in academy tithe scholarship.¹²⁶

Failure to Recognize Distinctions

This fallacy presumes that because *x* and *y* are alike in some respects, they are alike in all respects. An example is assuming that because some tithe beneficiaries participated with the poor in the harvest-gathering statutes, they must all be poor. The fallacy is disproven by the fact that the poor and aliens—but not the widows and fatherless—benefitted from some statutes (Lev 19:9–10), whereas widows, fatherless, and aliens—but not the poor—benefitted from other statutes (Deut 24:19–21). Moreover, whereas only the aliens received all seven benefits, Levi was excluded as a beneficiary of all harvest-gathering statutes.

Appeals to Selective Evidence

This fallacy involves the “ethically suspect if not dishonest” practice of “citing only the evidence in favor of a person’s viewpoint while suppressing contrary evidence.”¹²⁷ An example is scholars who emphasize the stacks of tithes resulting from Hezekiah’s unlawful command to bring tithes to temple (2 Chron 31:4–6) while ignoring everything in the chapter after 31:10.¹²⁸ While most commentators erroneously believe the passage demonstrates the farmers’ “generosity,” one scholar goes much further to cite this descriptive account as authority that the

¹²⁶ D. A. Carson, *Exegetical Fallacies*, 2nd ed. (Grand Rapids, MI: Baker, 1996); Köstenberger, *Hermeneutical Triad*; William D. Barrick, “Exegetical Fallacies: Common Interpretive Mistakes Every Student Must Avoid,” *Master’s Seminary Journal* 19, no. 1 (Spring 2008): 15–27.

¹²⁷ Köstenberger, *Hermeneutical Triad*, 644–45.

¹²⁸ Morris, *Blessed Life*, 60–62; Croteau, “Analysis of Tithing,” “ 109–10.

Mal 3:10 storehouse was at the temple.¹²⁹ To the contrary, Hezekiah corrected his mistake and ordered tithes redistributed to the gated cities where the Law commanded they be offered. That redelivery away from the temple was “good, right, and true before the Lord his God” (31:20).

Unwarranted Generalization

This fallacy extends a particular term into an unwarranted generalization that suits the expositor’s view, forcing the text to say something it does not actually say. An example is an unwarranted generalization of *offering* in Mal 3:8. By simply doing what Malachi exhorts—return to “My statutes”—students discover that the singular articular *offering* is the one Levi was commanded to offer Yahweh from the articular tithe in the “year of the tithe” (Num 18:26; Deut 26:12) rather than any of several offerings commanded of the sons. Malachi’s point is that there would be “food in My house” if the sons bring the whole articular tithe and Levi makes the whole commanded articular offering (Num 18:26).

The Non Sequitur

Non sequiturs are conclusions that involve “muddled thinking or false premises” that do not follow from the text.¹³⁰ An illustration is the deductive argument that since the land produces food every year, the tithe referenced in Num 18 must naturally be annual. However, inductive study¹³¹ discovers that the combination of Yahweh’s tithe and land sabbatical commands made an annual tithe impossible of obedience fully 58% of the years.

¹²⁹ Croteau, “Analysis of Tithing,” 119.

¹³⁰ Carson, *Exegetical Fallacies*, 73.

¹³¹ Inductive study is an evidence-based approach that gathers data to derive meaning. Richard A. Fuhr Jr. and Andreas J. Köstenberger, *Inductive Bible Study: Observation, Interpretation, and Application through the Lenses of History, Literature, and Theology* (Nashville, TN: B&H, 2016), 27–36.

Unwarranted Association

This fallacy occurs when a word or phrase triggers an associated idea that bears no nexus to, but is nevertheless used to interpret, the text.¹³² The parade example is that, because the temple had a storehouse, Malachi's exhortation to bring the whole tithe to the storehouse must refer to the temple. Chapter Five provides an inductive evidentiary proof that the *storehouse* in Mal 3:10 cannot possibly be at the temple. Rather, "My statutes" instructed Israel to deposit or store (*yanach*) their tithes at "your gates" far away from the temple (Deut 14:28).

Historical Fallacies

Köstenberger lists this fallacy among seven warnings.¹³³ For example, the scriptural dimensions of the temple storehouse instruct that Solomon's storehouse—which was overwhelmed by Hezekiah's unlawful decree—derive a storage capacity of less than 3,500 square feet (1 Kings 6:5–10). "My house" in Mal 3:10 was Zerubbabel's second temple—which was so much smaller than Solomon's that the Levites wept over its size (Ezra 3:12) and prophets twice lamented its smaller size (Hag 2:3; Zech 4:10). As shown in Chapter Six, it is fallacious to ignore all this probative historical data and teach that Hezekiah's decree to offer tithes at the temple is prescriptive or that the Mal 3:10 storehouse was at the temple.

Simplistic Appeals to Authority

This fallacy appeals to distinguished scholars, the majority view, or otherwise notable authorities such as Josephus. The fallacy is that "unless that authority's reasons are given, the

¹³² Barrick, "Exegetical Fallacies," 21.

¹³³ Andreas J. Köstenberger, "Gender Passages in the New Testament: Hermeneutical Fallacies Critiqued," *Westminster Theological Journal* 56, no. 2 (Fall 1994): 259–83.

only thing that such appeals establish is that the writer is under the influence of the relevant authority!”¹³⁴ As one example, scholars must avoid incorporating nonbiblical terms like *ma’aser rishon*, *ma’aser sheni*, and *ma’aser ani*¹³⁵ adopted from Josephus or the sages:

The term *ma’aser ani* (poor tithe) was coined by the Sages. In the Pentateuch there is no mention of a donation that is directed only toward the poor; rather, [Deut 14:28–29] is directed also toward the Levites and the widows, even if they are rich.¹³⁶

Duane Christensen observes that the erroneous interpretations of Deut 14:28–29 by post-exilic Judaism represented by Tobit and Josephus were the result of attempts to harmonize this law with the priestly legislation in Num 18:21–24.¹³⁷ Michael Avioz opines that Josephus makes such extreme “fundamental changes” in Exodus through Deuteronomy that he queries whether Josephus worked from a completely different *vorlage*.¹³⁸ That leads to a final point.

Even if Josephus’s three-tithe model accurately reflects first century AD Jewish tithe practices—which is wholly speculative¹³⁹—it is extraneous to virtuous exposition of the tithe ordinance. Israel’s history is replete with disobedience. If scholars desire to edify the church with Yahweh’s tithe to Levi, what Israel did is wholly irrelevant—all that matters is what Yahweh commanded of them. The fulfillment and typology of Yahweh’s holy tithe are based upon the

¹³⁴ Carson, *Exegetical Fallacies*, 77.

¹³⁵ For an explanation of these three terms, see David Instone-Brewer, *Traditions of the Rabbis from the Era of the New Testament*, vol. 1, *Prayer and Agriculture* (Grand Rapids, MI: Eerdmans, 2004), 321.

¹³⁶ Libson, “Sages’ Reconstruction,” 265.

¹³⁷ Duane L. Christensen, *Deuteronomy 1–21:9* (Grand Rapids, MI: Zondervan, 2014), 305.

¹³⁸ Michael Avioz, “The Purification of the Levites According to Josephus,” *Ephemerides Theologicae Lovanienses* 90, no. 3 (2014): 445–46.

¹³⁹ According to Wilfand, textual evidence suggests that the rabbis “were aware that their interpretation of tithing was not universally accepted” and that “we do not know how many Jews actually observed this practice.” Yael Wilfand, “From the School of Shammai to Rabbi Yehuda the Patriarch’s Student: The Evolution of the Poor Man’s Tithe,” *Jewish Studies Quarterly* 22, no. 1 (March 2015): 61.

divine elements of that sacred tithe as commanded by Moses—not what Israel did at any time.

Conclusion

Chapter One suggests that current tithe scholarship falls short of a profitable academic dialogue because contributors do not agree on a hermeneutical approach to studying the ordinance. Tithe-takers conflate the tithe with the firstfruits and firstborn ordinances and pre-Law putative “tithe” accounts.¹⁴⁰ Many tithe opponents rely upon Josephus’s unscriptural three-tithe model and post-Pentateuch descriptive accounts that controvert the Law.¹⁴¹

Despite those two vastly different hermeneutical approaches, many scholars on both sides actually (and erroneously) agree on five major points: (1) post-Pentateuch descriptive accounts may be explicated *de novo*, (2) Amos’s rebuke provides no useful prophetic commentary on the tithe ordinance, and tithes were commanded to be offered (3) annually, (4) at the temple, and (5) against income instead of the four Lev 27 statutory tithe assets.

Those five common conclusions are explained by the one major hermeneutical defect plaguing both sides—failing to receive Köstenberger’s counsel that expositors must “habituate themselves in the Pentateuch,” and then “work outward to the rest of the Old Testament.”¹⁴² Thus, this study’s first goal is to encourage scholarly dialogue that is insulated against presuppositions, Pharisaic traditions, and exegetical fallacies. This chapter addresses that goal by suggesting an eight-part hermeneutical method.

That methodology commences the topical study by identifying the tithe *sedes doctrinae*

¹⁴⁰ See, e.g., Rushdoony, *Tithing and Dominion*, 15–16; Morris, *Blessed Life*, 29–35.

¹⁴¹ See, e.g., Croteau, “Analysis of Tithing,” 119.

¹⁴² Andreas J. Köstenberger and Richard D. Patterson, *For the Love of God’s Word: An Introduction to Biblical Interpretation* (Grand Rapids, MI: Kregel, 2015), 154.

for the sons of Israel. Under Kaiser’s definition—“the largest amount of teaching in one place on the doctrine under consideration”—the *sedes doctrinae* for the sons is Deut 14:22–29. Once identified, the divine elements expressed therein identify Deut 26:12 as a companion command to deposit tithes in the triennial “year of the tithe.” By searching related “series of laws” such as the land sabbatical and Jubilee commands, students discover that an annual tithe—had Moses actually commanded one—would be incapable of obedience 58% of the years.

Once the tithe is expositied under the Law, the next step is to exegete the three prophetic tithe rebukes that provide infallible commentary on the ordinance. As shown in Chapter Five, those rebukes confirm the divine frequency and venue for offering tithes to Yahweh so that He could give them to persons He disinherited from the land of promised inheritance.

Chapter Six demonstrates how prophetic commentary is critical to expositing the two historical narrative accounts. Hezekiah’s remedial commands confirm and Nehemiah’s commands observe the divine venue for offering tithes in the several walled cities away from the temple. Thus, the proposed methodology results in a seamless presentation of the ordinance under the unity of Scripture across major genres in the Law, Prophecy, the Writings, and Gospels. No Josephus three-tithe disciple provides such a seamless presentation under the unity of Scripture.

Significantly, Malachi independently validates Köstenberger’s counsel and this study’s proposed methodology with the prophetic exhortation to return to “My statutes.” Unlike the commands of fallible Hezekiah and Nehemiah, the practices of Tobit, and Josephus’s free exegeses and questionable “history,” Malachi gives an infallible prophetic word “to which you will do well to pay attention” (2 Pet 1:19).

CHAPTER THREE: MOSAIC TITHE STATUTORY EXPOSITION

This chapter employs important prudential considerations and the methodology proposed in Chapter Two to reveal six demonstrable truths. First, the land sabbatical, Jubilee, and tithe commands combine to inform that an annual tithe offering—had Moses actually commanded one—would be incapable of obedience 58% of the years. Second, under the Num 18 gift—command literary structure, Yahweh’s tithe to Levi was funded by a command beyond Num 18 for the sons of Israel to make the corresponding offering.

Third, of the two rituals Moses commands in the tithe *sedes doctrinae*, only the triennial tithe satisfies Yahweh’s two Num 18 indicia for identifying which ritual funded His Num 18:26 tithe to Levi. Fourth, those indicia reveal that Yahweh gave His tithe 28% of the years for an effective annual tithe that was much less than 10%. Fifth, Moses’s use of the articular *tithe* (*hamma ‘ăśêr*) in the triennial tithe command (Deut 26:12) and in instructions for Levites to take their inheritance *hamma ‘ăśêr* from the sons (Num 18:26) confirms the tithe’s triennial frequency. Finally, the limited divine subject of the feast tithe as grain reconciles how both tithe rituals could be observed in “the year of the tithe,” as Deut 4:2 requires.

Prudential Considerations When Expositing the Tithe Statutes

This section identifies four often-overlooked but crucial prudential considerations.

Moses Commanded the Sons to Observe Two Tithes but He Did Not Identify Them until 70 Days before Israel Entered the Land

Yahweh instructed Moses about the tithe ordinance at Sinai (Lev 27:34), presumably on his eighth and final ascension (Exod 34:1–2).¹⁴³ Thus, it is significant that Moses did not identify

¹⁴³ Malachi suggests that Yahweh commanded Moses about all aspects of the tithe ordinance at Sinai (Mal 3:7; 4:4). See, Elie Assis, “Moses, Elijah, and the Messianic Hope: A New Reading of Malachi 3:22–24,” *Zeitschrift*

tithing as a ceremonial ordinance (Deut 12:6) or command the sons how to observe the ordinance (Deut 14:22–29, 26:12–13) until 70 short days before they crossed the Jordan.¹⁴⁴ That timing demonstrates that—since tithes could not be offered by uncircumcised Israel or outside the land of promised inheritance¹⁴⁵—there was no divine purpose to give tithe commands any earlier.

Land Sabbatical and Jubilee Considerations

Yahweh's tithe was food produced "of the land" (Lev 27:30). Thus, the sabbatical and Jubilee statutes that governed what years the land's produce could be gathered, harvested, and tithed dramatically reduced the divine frequency and amount of Yahweh's tithe (i.e., a nominal *tenth* given 28% of the years is an effective annual tithe of 2.8%).¹⁴⁶ Unfortunately, these crucial statutes receive substandard attention in tithe scholarship, perhaps because they do not contain

Für Die Alttestamentliche Wissenschaft 123, no. 2 (2011): 208–11; Jacques Van Ruiten, "The Torah in the Book of the Twelve Prophets," in *The Challenge of the Mosaic Torah in Judaism, Christianity, and Islam*, ed. Antti Laato (Boston, MA: Brill, 2020), 39–40. The golden calf idolatry occurred during Moses's sixth ascension, meaning tithe instructions were given thereafter. Moses's seventh trip was self-initiated to seek atonement for Israel's idolatry (Exod 32:32) but Yahweh called him for the eighth and final ascension that lasted forty days (Exod 34:2).

¹⁴⁴ Moses preached Deuteronomy in "the fortieth year, on the first day of the eleventh month" (Deut 1:3). The last two months of the year, Shevat and Adar, both had 30 days. Israel crossed the Jordan on the 10th day of the 41st year (Josh 4:19). That is seventy short days, thirty of which were spent mourning Moses. Thus, Moses did not instruct Israel whether or how to worship with tithes until the last six weeks of his life.

¹⁴⁵ Kelly, *Teach Tithing*, 41, acknowledges this truth, as do Croteau and Yates, *Urban Legends*, 81, citing Frederick C. Grant, *The Economic Background of the Gospels* (New York, NY: Russell & Russell, 1973), 95.

¹⁴⁶ Land sabbatical laws are "relatively unparalleled" in ANE literature. Blomberg, *Neither Poverty nor Riches*, 42–44; Craigie, *Deuteronomy*, 39k (Israel's sabbath that was extended to the land "is foreign to the ancient Near East"); Thomas L. Constable, "Notes on Leviticus," s.v., "25:8–55," <https://planobiblechapel.org/soniclight> (Jubilee presents social and economic reform "unsurpassed in the ancient Near East"), citing Robert Gnuse, "Jubilee Legislation in Leviticus: Israel's Vision of Social Reform," *Biblical Theology Bulletin* 15, no. 2 (April 1985): 43. But see, Christopher J. Wright, "What Happened Every Seven Years in Israel: Old Testament Sabbatical Institutions for Land, Debts, and Slaves," *Evangelical Quarterly* 61, no. 3 (July 1984): 129 (observing some ANE seven-year fallow cycles with cultic associations), citing Cyrus H. Gordon, "Sabbatical Cycle or Seasonal Pattern," *Orientalia* 22 (1953): 79–81. Israel's failure to observe the land sabbaticals led to her exile (2 Chron 36:21; Jer 25:11); John Jelinek, "Leviticus," in *Moody Bible Commentary*, ed. Michael Rydelnik and Michael Vanlaningham (Chicago, IL: Moody, 2014), 340.

Jubilee's cyclical land release laws have no ANE precedent whatsoever. Gane, *Leviticus*, 354. "There is no evidence of legislation requiring the observance of fallow years." David Lazonby, "Applying the Jubilee to Contemporary Socio-Economic and Environmental Issues," *Journal of European Baptist Studies* 16, no. 3 (May 2016): 33. Wright believes the reversionary element of Jubilee evidences its early origin. Christopher J. Wright,

the term *tithe*.¹⁴⁷ This subsection expositis these important statutes to negate the erroneous teaching that Levites—who were less than 3% of Israel’s settling population (Num 26)—received over 23% of the land’s effective annual food production.¹⁴⁸

Jubilee Commenced at the Beginning of Year 50—Not in the Seventh Month of Year 49

Jubilee was the fiftieth year following seven complete sabbatical cycles (Lev 25:8–10).¹⁴⁹ However, many scholars erroneously teach that Jubilee commenced on the Day of Atonement at the midpoint of the seventh sabbatical year.¹⁵⁰ That view distorts Jubilee’s theology and the

“What Happened Every Seven Years in Israel: Old Testament Sabbatical Institutions for Land, Debts, and Slaves,” *Evangelical Quarterly* 61, no. 4 (October 1984): 199.

¹⁴⁷ Again, “we don’t start with words; we start with the canon.” Köstenberger, *Hermeneutical Triad*, 26.

¹⁴⁸ See, e.g., Miracle Ajah, “An Assessment of the Priestly Emolument in Numbers 18:8–32,” *Scriptura* 103 (2010): 109. That is more fundamentally wrong than teaching that tithes were based upon income instead of assets, as many teach. See, e.g., Croteau, “Analysis of Tithing,” 98; Croteau, *Don’t Have to Tithe*, 110; J. Edward Owens, “The Book of Deuteronomy,” in *New Collegeville Bible Commentary*, s.v., “14:22–29 Tithes”; Jarrette Aycock, *Tithing—Your Questions Answered* (Kansas City, MO: Beacon Hill, 1955), s.v., “What is the Tithe.”

¹⁴⁹ Gordon J. Wenham, *The Book of Leviticus* (Grand Rapids: Eerdmans, 1979), 319 (stating that this is the majority view); Christopher J. Wright, “Theology of Jubilee: Biblical, Social, and Ethical Perspectives,” *Evangelical Review of Theology* 41, no. 1 (January 2017): 6; Calum M. Carmichael, “The Sabbatical/Jubilee Cycle and the Seven-Year Famine in Egypt,” *Biblica* 80, no. 2 (1999): 224; George I. Mavrodes, “Jubilee—A Viable Model?” *Reformed Journal* 28, no. 1 (January 1978): 16; Ben C. Ollenburger, “Jubilee and Holiness,” *Living Pulpit* 10, no. 2 (June 2001): 24; F. Ross Kinsler, “Leviticus 25,” *Interpretation* 53, no. 4 (October 1999): 395.

Contra, C. René Padilla, “The Relevance of the Jubilee in Today’s World (Leviticus 25),” *Mission Studies* 13, no. 1 (1996): 14, who believes Jubilee was the forty-ninth year, as do John E. Hartley, *Leviticus* (Grand Rapids, MI: Zondervan, 1992), 435; John S. Bergsma, *The Jubilee from Leviticus to Qumran: A History of Interpretation* (Boston, MA: Brill, 2007), 88; Benedict Zuckerman, *A Treatise on the Sabbatical Cycle and the Jubilee* (1866; repr., New York, NY: Sepher-Hermon, 1974), 12–13; Robert Kugler, “Leviticus,” in *The Pentateuch*, 206. See also, James Bejon, “A Brief Theology of the Jubilee,” *Evangelical Dispensationalism Quarterly* 1, no. 2 (March 2017): 42–67 (Jubilee was “both a 49th and a 50th year”); Michael A. Harbin, “The Manumission of Slaves in Jubilee and Sabbath Years,” *Tyndale Bulletin* 63, no. 1 (2012): 73; Raymond Westbrook, *Property and the Family in Biblical Law* (Sheffield, UK: Sheffield, 1991), 53.

¹⁵⁰ Gane, *Leviticus*, 354; Jay Sklar, *Leviticus: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2014), 301; Hartley, *Leviticus*, 434; Milgrom, *Leviticus*, 313; Ming H. Ko, *Leviticus: A Pastoral and Contextual Commentary* (Carlisle, UK: Langham, 2018), 229; Mark Rooker and Dennis R. Cole, *Leviticus* (Nashville, TN: B&H, 2000), 266; Kenneth A. Mathews, *Leviticus: Holy God, Holy People* (Wheaton, IL: Crossway, 2009), 194; S. H. Kellogg, *The Book of Leviticus* (London, UK: Hodder and Stoughton, 1906), 493.

Other views on Jubilee are (1) it was not even a full year, but only forty-nine days, and (2) Jubilee and the seventh sabbatical overlapped by six months. Sidney B. Hoenig, “Sabbatical Years and the Year of Jubilee,” *Jewish Quarterly Review* 59, no. 3 (January 1969): 222, citing Solomon Zeitli, *The Rise and Fall of the Judean State* (Philadelphia, PA: Jewish Publication Society, 1962), 216; Timothy M. Willis, *Leviticus* (Nashville, TN: Abingdon, 2009), s.v., “25:2–24. One scholar denies the whole concept of double sabbaticals and believes that Jubilee was not

divine frequency of Yahweh's tithe when viewed through the lenses of history, literature, and theology.

For example, Ephraim Radner emphasizes the theological significance that, unlike the land sabbatical, Jubilee was not commanded until after the golden calf idolatry.¹⁵¹ Jubilee echoes forgiveness and renewal of Israel's promised inheritance resulting from the exodus that "bore witness to Yahweh's redemptive power."¹⁵² If Jubilee commenced in the fall, Israel's fruit farmers would be deprived of their promised inheritance of "vineyards and olive trees which you did not plant" (Deut 6:11). Although a Jubilee commencing in the fall would deprive them of their full inheritance only twice in 84 years of production (2.38%),¹⁵³ Yahweh is not a "97.62% God" when it comes to demonstrating His redemptive exodus inheritance.

Beyond historical-theological considerations, the grammatical-literary approach further disproves Jubilee commencing on the Day of Atonement.¹⁵⁴ Yahweh expresses the importance of seven complete sabbatical cycles four times in one verse (Lev 25:8). Moreover, Lev 25:10

a separate year at all, "but only a proclamation at the beginning of a year." Stephen A. Kaufman, "A Reconstruction of the Social Welfare Systems of Ancient Israel," in *In the Shelter of Elyon: Essays on Ancient Palestinian Life and Literature*, ed. W. Barrick and J. Spencer (Sheffield, UK: JSOT, 1984), 285.

¹⁵¹ Ephraim Radner, *Leviticus* (Grand Rapids, MI: Brazos, 2008), 266–67. Radner is one of few scholars who understands that the sabbatical did not prohibit harvesting grain in year 7.

¹⁵² Köstenberger and Patterson, *Love of God's Word*, 58. For the exodus imagery as "communicating the message of salvation," see F. F. Bruce, *This Is That: The New Testament Development of Some Old Testament Themes* (1968; repr., Eugene, OR: Wipf & Stock, 2004), 32.

¹⁵³ Although there would be no problem in years 49–50, fruit gathering in year 51 would fall far short of Yahweh's promised inheritance. Jubilee would prohibit pruning in the spring of year 51 (the last 6 months of a Jubilee commenced in the fall of year 50), resulting in substantially less quality fruit in the fall after Jubilee terminated. Unpruned vines produce too many grapes to be adequately nourished, diminishing their quality. Kon H. Yang, "Theological Significance of the Motif of the Vineyard in the Old Testament" (PhD diss., Golden Gate Baptist Theological Seminary, 1996), 30, citing F. Nigel Hepper, *Baker Encyclopedia of Bible Plants* (Grand Rapids, MI: Baker, 1992), 98. It is untenable to suggest Yahweh violated His own agricultural economics laws by prohibiting spring pruning (thereby making the land labor harder) to produce less quality fruit that He commanded be gathered in the fall. It contradicts the whole theology of the land's "sabbath rest to the Lord" (Lev 25:4).

¹⁵⁴ Contra, Bergsma, *Jubilee*, 91.

simply commands, “You shall consecrate the fiftieth year and proclaim liberty throughout the land to all its inhabitants.” *Proclaim* (*qara*) is *Qal* perfect accusative.¹⁵⁵ Its object is not “the fiftieth year” but *liberty*, the same term Jesus read from Isa 61:1 (Luke 4:17–19).¹⁵⁶

Finally, the Day of Atonement was a high sabbath convocation requiring “complete rest” (Lev 23:26–32). Simply put, because Israel could not “proclaim liberty throughout the land” on that single high sabbath—a Sabbath day’s journey was less than a mile (Acts 1:12)—the Day of Atonement could not possibly trigger commencement of Jubilee. To the contrary, the *shophar* was Yahweh’s divine six-month eviction notice that the farmers’ fifty-year freehold and leasehold estates were about to terminate and “each of you shall return to your property” (Lev 25:10). It announced forgiveness of Israel’s sin (echoing the golden calf idolatry) and soon-coming land inheritance restoration, both apt signals for the high holy day. There was no privately-owned agricultural production during that six-month period to relocate to their family allotments, divinely eliminating potential disputes between leasehold and freehold owners.¹⁵⁷

¹⁵⁵ Francis Brown, *The Brown-Driver-Briggs Hebrew and English Lexicon* (Gravesboro, CA: Snowball, 2010), 895.

¹⁵⁶ Leviticus 25:10 no more means that Jubilee started on the Day of Atonement than Jesus claiming to fulfill Isaiah’s Jubilee prophecy meant that Israel was about to “eat the wealth of nations.” Neither the *shophar* nor Jesus’s proclamation served to initiate Jubilee. Both simply announced a “soon-coming” Jubilee.

¹⁵⁷ Because Yahweh declared that all the land was His, some scholars erroneously distinguish land ownership from so-called “usufruct” (tenants’ rights in a leasehold). Bergsma, *Jubilee*, 92; Frederic W. Bush, *Ruth-Esther* (Grand Rapids, MI: Zondervan, 2018), 200–02; Philip Nel, “Deuteronomistic Ideology of Land: From Experience to Abstract Metaphor,” *Old Testament Essays* 19, no. 1 (January 2006): 171 (land was “inalienable,” meaning the freehold estate could not be sold); Wright, “Theology of Jubilee,” 7 (land was “inalienable”); Stephen L. Cook, “Those Stubborn Levites: Overcoming Levitical Disenfranchisement,” in *Levites and Priests*, 156 (land was “inalienable”). Fager believes that Assyrian real estate laws are necessarily probative of Israel’s laws. Jeffrey A. Fager, *Land Tenure and the Biblical Jubilee: Uncovering Hebrew Ethics through the Sociology of Knowledge* (Sheffield, UK: JSOT, 1993), 26.

Some scholars confuse theological terms of art with legal and economic ones (e.g., confusing tithe assets with income) rather than simply using biblical terms like *buy* (*qanah*), *sell* (*makar*) (both in Lev 25:14), and *owners* (*kurios*, Mark 12:9) who *lease* their property (*ekdidómi*, Mark 12:1). In other words, biblical land ownership terms were so basic to the Mosaic economy and well understood that Jesus used them in a parable. For discussions about parables relating “ordinary things” based upon local culture so they were easily understood, see, William F. Warren Jr., “Parables: How Should We Understand Them?” *Theological Educator* 56 (Fall 1997): 38–48; Anna C. Florence, “A Parable Universe,” *Journal for Preachers* 38, no. 2 (2015): 3–8. Nowhere does the Law proscribe selling land. It

The Sabbatical and Jubilee Commands Prohibited Tithes 30% of the Years

The tithe statutes are based upon the 7-year land sabbatical cycle that Yahweh established 39 years before Moses gave the tithe commands (Exod 23:10–11; Lev 25).¹⁵⁸ Statutory instruction about the *sixth*, *seventh*, *eighth*, and *ninth year* all reference that cycle. Thus, Gane’s teaching that sabbatical and Jubilee years began in the seventh month¹⁵⁹ is negated by Yahweh’s use of *eighth* and *ninth years* to describe the same grain crop (Lev 25:22) (i.e., if Gane and others were correct, Yahweh would have said “when you are sowing in the fall of the *eighth year*, you can eat old grain until the spring of the *eighth year* when its crop comes in”).

Israel grew winter wheat, meaning its grain sabbatical overlapped two ecclesiastical years. Thus, since the Day of Atonement was in the seventh month of the year, many scholars define Jubilee wholly contrary to its ecclesiastical quintessence and the plain meaning of statutory terms (i.e., *seventh month* in Lev 25:9 refers to the midpoint—not the beginning—of the ecclesiastical year).

merely proscribes sales “in perpetuity” (*lišmitūt*) (Lev 25:23), meaning beyond the Jubilee year. For a discussion of Judaism’s reading of “in perpetuity” relative to modern state ownership of land, see Yosef Kats, *The Land Shall Not Be Sold in Perpetuity: The Jewish National Fund and the History of State Ownership of Land in Israel* (Berlin: De Gruyter, 2016). The best evidence that land was alienable is that an owner’s unredeemed vowed land was permanently alienated to the priest (Lev 27:16–31).

If scholars insist on using legal instead of biblical terms to explain land ownership and the tithe ordinance, the correct terminology is “fee simple determinable subject to condition subsequent.” “Determinable” is illustrated in modern conveyances by “Seller hereby conveys to Buyer for so long as the property is used as a Baptist church” (church lenders therefore routinely require sellers to release their reversionary interest in the land). Under Mosaic law, all conveyances of the freehold automatically reverted to the seller at Jubilee if not previously redeemed. The “condition subsequent” of unredeemed vowed land superseded the reversionary interest, permanently alienating the land from the tribal family and placing ownership with the priest (Lev 27:20–21).

Kaiser aptly notes that Yahweh as the sovereign had the right of eminent domain and could exercise that right in judgment. Walter C. Kaiser Jr., “Ownership and Property in the Old Testament Economy,” *Journal of Markets & Morality* 15, no. 1 (Spring 2012): 230. Eminent domain necessarily presumes temporal private land ownership. The Promised Land was certainly “alienable.” Some conveyances were subject to simple reversion; others were permanent alienations to the priest.

¹⁵⁸ Leviticus reflects a period of only a single month. Martin Anstey, *The Romance of Bible Chronology* (1913; repr., London, UK: Forgotten Books, 2018), 133 (citing Exod 40:17; Num 1:1).

¹⁵⁹ Gane, *Leviticus*, 354.

Similarly, *third year* in the tithe statutes must be interpreted within the context of the sabbatical cycle, meaning “the year of the tithe” occurred in years 3 and 6 of each cycle (Deut 14:28; 26:12). There were 14 seven-year tithing cycles each century ($14 \times 7 = 98 + 2$ Jubilees = 100). Two tithes were offered in each cycle, resulting in 28 tithe offerings per century.¹⁶⁰

The land sabbatical statutes made five commands that governed the divine frequency and amount of Yahweh’s food tithes.¹⁶¹ They are: (1) sow your field for six years (Exod 23:10; Lev 25:3); (2) harvest all six of those crops (Exod 23:10); (3) do not sow in the seventh year (Exod 23:11; Lev 25:4); (4) prune your vineyard and gather its fruit for six years; and (5) neither prune nor gather fruit in the seventh year. Significantly, the statutes did not prohibit *harvesting* grain in year 7—an erroneous assumption that permeates tithe scholarship.¹⁶²

As next shown, the Exodus–Leviticus sabbatical commands should alert Josephus disciples Kelly, Croteau, and MacArthur that annual tithe offerings were impossible 30% of the years before they even get to Numbers¹⁶³—where they conjure a phantom annual tithe from Num 18 that nowhere expresses a frequency and is not even addressed to the sons of Israel.

¹⁶⁰ If Moses correctly recorded normal life expectancy as 70 years (Ps 90:10), the farming sons of Israel only offered 14 tithes in their entire adult life of 50 years. That scriptural truth negates the curious but popular notion that the tithe ordinance reflected Yahweh’s desire that people “give to God.”

¹⁶¹ Yahweh explained His triple-blessing crop in the context of answering a rhetorical question about the general sabbatical law rather than the extraordinary Jubilee law. Thus the *eighth* and *ninth* years have no application to Jubilee, which prohibited sowing in both years (years 50–51). Special laws derogate general laws. Lowe and Potter, *Understanding Legislation*, 37.

¹⁶² Lee, “Divine Ownership,” 174; Sailhamer, *Pentateuch as Narrative*, 360–61. However, Sailhamer erroneously adopts Maimonides’s 613 laws (twelfth century AD) instead of expositing Lev 25:5. Ibid., 481. Maimonides’s Prohibition #222 reads: “Lev 25:5. One must not harvest in the seventh year: ‘Do not reap what grows of itself.’” However, Lev 25:5 nowhere mentions *year 7*—it mentions the *sabbatical year*—which prohibited grain harvests in year 8 because of the prohibition of sowing in year 7 (resulting in only grain that “grows of itself” in year 8). Others who erroneously teach that the sabbatical prevented tithes only in year 7 include Quiggle, *Should Not Tithe*, 30; Croteau, *Urban Legends*, 81; David W. Jones, *Every Good Thing: An Introduction to the Material World and the Common Good for Yahwehians* (Bellingham, WA: Lexham, 2016), 44.

¹⁶³ “The narrative context of Pentateuchal law confirms that the Torah is intended to be read as a whole and in order.” James W. Watts, *Reading Law: The Rhetorical Shaping of the Pentateuch* (Sheffield, UK: Sheffield, 1999), 29. Contra, John Van Seters, “The Law of the Hebrew Slave,” *Zeitschrift Für Die Alttestamentliche*

The sabbatical prohibited gathering fruit in every year 7 (Lev 25:4), creating 14% of years where Yahweh could not give “all tithe of Israel” to Levi (Num 18:21). Kelly, Croteau, and Wille acknowledge those 14 years.¹⁶⁴ Jubilee added two additional years (50 and 100) (Lev 25:11), which Kelly and Wille acknowledge.

However, tithe scholars universally overlook that grain farmers were commanded to sow a crop for six years and to harvest all six crops (Exod 23:10; Lev 25:3).¹⁶⁵ Unlike fruit, grain was sown in the fall of one year but did not *come in* until the next calendar year (Lev 25:20–22).¹⁶⁶ Thus, by obeying Exod 23:10, grain farmers had harvests in every year 7 (i.e., obediently harvesting every crop they were commanded to sow for six years). Obeying Lev 25:4 meant there was no grain harvest in any year 8—adding an additional 14 years where Yahweh could not give “all tithe in Israel.” Although Yahweh’s triple-blessing crop prevented a “critical food problem,” Blosser correctly observes that there were no harvests in any year 8 (= year 1):

The critical food problem developed during the eighth year (or the first year of the new sabbath cycle) when there was no seventh-year crop to be used for food. Thus it was during the eighth year and not the seventh that the people experienced real hardship.”¹⁶⁷

Wissenschaft 108 (1996): 535, who believes the Deuteronomic and Holiness Codes predate the Covenant Code. Fuad correctly concludes that Lev 27 is the “oldest tithe law in the Pentateuch” but does not discuss the Lev 25 sabbatical and Jubilee commands or how they necessarily governed the divine frequency and amount of tithe offerings. Fuad, “Pentateuchal Tithe Laws,” 3.

¹⁶⁴ Kelly, *Teach Tithing*, 53; Croteau, *Perspectives*, 13; Wille, *Tithing*, 38.

¹⁶⁵ The exception in Leviticus 25:4 that land could not be sown in year 7 confirms the Exodus 23:10 command to sow in all other years. “An exception proves the rule concerning things not excepted.” Bouvier, *Dictionary of Law*, s.v., “*Exceptio firmat regulam in casibus non exceptis*.” Contra, Tirosh-Samuelson, who recognizes that grain was sown in the fall and harvested the next spring but writes that it was forbidden “even to plant in the sixth year to harvest during the seventh year,” with no discussion of Exod 23:10; Hava Tirosh-Samuelson, “Judaism and the Care for God’s Creation,” in *The Greening of Faith: Insights from Judaism, Islam, and Buddhism*, ed. Tobias Winright (Winona, MN: Anselm, 2011), 8 (since the article discusses rabbinic Judaism, it is unclear whether the author relates oral tradition or offers his own statutory exegesis).

¹⁶⁶ Dan Constantinescu, “Social Protection—From Early Hebrew Culture to Contemporary Civilization,” *Cross-Cultural Management Journal* 16, no. 2 (December 2014): 292; Bergsma, *Jubilee*, 88.

¹⁶⁷ Blosser, “Sabbath Year Cycle,” 131.

Yahweh's glorious scheme to accommodate Jubilee and provide a windfall to grain farmers echoes His manna provision and is depicted in the following table:

Commands for Sowing and Harvesting Grain That Prove Israel Could Not Tithe Grain in Any Year 8 (= Year 1)		
Commands for Sowing Grain in the Fall	Type of Crop Year	Commands for Harvesting Grain in the Spring
Years 1–4: Sow in the fall (Exod 23:10; Lev 25:3)	Normal Grain Crop	Years 2–5: Harvest all sown crops in the spring (Exod 23:10)
Farmers received a windfall of four crops in three years in 14 of 16 tithing cycles		
Year 5: Sow in the fall (Exod 23:10; Lev 25:3)	Triple-blessing crop (Lev 25:21)	Year 6: Harvest triple crop in the spring (Exod 23:10)
Year 6: Sow in the fall (Exod 23:10; Lev 25:3)	Normal grain crop	Year 7: Harvest normal crop in the spring (Exod 23:10)
Year 7: Do not sow in the fall (Lev 25:4)	Sabbatical year—no crop	Year 8 (Year 1 of the next cycle): No harvest
Year 8 = Year 1 in the next tithing cycle whereby the process repeats		
Year 8 (Year 1 of the next cycle): Sow in the fall	Normal Grain Crop	Year 9: Harvest normal crop in the spring (Exod 23:10)
Years 2–4: Sow in the fall (Exod 23:10; Lev 25:3)	Normal Grain Crop	Years 3–5: Harvest all sown crops in the spring (Exod 23:10)
Yahweh accommodated Jubilee with four crops in four years		
Year 47 (year 5): Sow in the fall (Exod 23:10; Lev 25:3)	Triple-blessing crop (Lev 25:21)	Year 48 (year 6): Harvest triple crop in the spring (Exod 23:10)
Year 48: (year 6) Sow in the fall (Exod 23:10; Lev 25:3)	Normal grain crop	Year 49 (year 7): Harvest normal crop in the spring (Exod 23:10)
Year 49 (year 7): Do not sow in the fall (Lev 25:4)	Sabbatical year—no crop	Year 50 (Year 8): No harvest because there was no sowing
Year 50: Do not sow in the fall (Lev 25:11)	Jubilee Year—no crop	Year 51: No harvest because there was no sowing
Year 51 commenced a new Jubilee whereby the process repeats		
Year 51 (Year 1 of new Jubilee cycle): Sow in the fall (Exod 23:10; Lev 25:3)	Normal grain crop	Year 52 : Harvest normal crop in the spring (Exod 23:10)

Therefore, the land sabbatical and Jubilee commands resulted in no fruit gathering in any year 7 (14% of years), no grain harvesting in any year 8 (= year 1) (14% of years), and neither in two Jubilees—fully 30% of the years in which Yahweh could not give Levi “all tithe in Israel” (Num 18:21). Since Israel was commanded to offer tithes of “all your produce” 28% of years

under a triennial—not annual—tithe (Deut 14:28; 26:12), the sabbatical, Jubilee, and tithe commands combine to inform that an annual tithe—had Moses actually commanded one—would be incapable of obedience 58% of the years, as shown in the following table:¹⁶⁸

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	32	33	34	35
35	37	38	39	40	41	42
43	44	45	46	47	48	49
Year 50 was a sabbatical that proscribed gathering fruit and sowing grain. Thus, there would be no harvested grain crop in year 51, the first year of the new Jubilee, after which the cycle repeated						
51	52	53	54	55	56	57

No cited scholar accounts for this truth that utterly negates the Num 18 phantom annual tithe.

Interpretations “leading to an unreasonable or ‘absurd’ rule should be rejected.”¹⁶⁹

Preliminary Tithe Instructions That Fail the Ritual Morphology of a Mosaic Command to Offer Tithes

Chapter Two addresses morphological requirements of an actual Mosaic command to observe the tithe ritual. This subsection addresses preliminary tithe instructions in Lev 27 and Num 18 that fail the morphological requirements of a Mosaic command to the sons.

Leviticus 27: The Divine Source and Subject

Moses’s first tithe instructions are within the narrow context of consecration and redemption rules for firstborns, devoted offerings, and tithes (Lev 27:26–33). The restrictive *ak*

¹⁶⁸ In each 50-year Jubilee, there were seven years of no fruit gathering (purple blocks), 7 years of no grain harvests (green blocks), 14 years of a single, triennial tithe of “all your produce” (yellow blocks), and one Jubilee, totaling 29 years. That equals 58 years in each century consisting of two 50-year Jubilees.

¹⁶⁹ Walton, Macagno, and Sartor, *Statutory Interpretation*, 183. It is poor scholarship to perpetuate Josephus’s phantom “annual tithe” that could not be observed 58% of the years.

that begins verse 26 is “in contrast to what precedes,”¹⁷⁰ meaning that—because all three offerings were already *holy*—they forbade consecration by vow and redemption of animals.

In order to provide those consecration and redemption rules, Moses needs only to minimally describe the tithe. Thus, he simply identifies its divine source (Yahweh ordering the land to give its produce) and subject (seed, fruit, herd, and flock assets). Croteau correctly notes that Lev 27 does not instruct Israel how to observe the tithe and should be considered a general introduction to the ordinance.¹⁷¹ Significantly, Moses also prophesies that the tithe “is the Lord’s” (Lev 27:30). Yahweh illuminates that prophecy in the next tithe instructions.

Numbers 18: The Divine Donor and Object

The next tithe instructions are recorded in Yahweh’s address to Aaron and Moses. Here, Yahweh clarifies Moses’s earlier prophecy that the tithe is “the Lord’s” by declaring that it is His to *give* (*nathan*) to Levi (18:21). As the title of this study suggests by emphasizing “Yahweh’s tithe,” the Lord’s proclamation establishes Himself as the tithe’s divine donor—a theologically momentous truth. Most errors in tithe scholarship are avoidable by correctly answering one simple question: “Who gave the tithe to Levi for an inheritance?” (Num 18:26). Once students focus on Yahweh as the donor of the tithe that He declared belonged to Him before Israel entered the land, the ordinance’s perceived contradictions fall like the walls of Jericho.

Yahweh also identifies the divine object of His tithe—providing an inheritance for His

¹⁷⁰ Brown, *Hebrew Lexicon*, 36.

¹⁷¹ Croteau, “Analysis of Tithing,” 91. Contra, D. A. Carson, “Are Christians Required to Tithe?” *Christianity Today* 43, no. 13 (November 1999), 94 (Lev 27 “mandated the tithe”); Craig L. Blomberg, *Christians in an Age of Wealth: A Biblical Theology of Stewardship* (Grand Rapids, MI: Zondervan, 2013), 123 (Lev 27:30–33 commanded tithes “to be given to the Lord”). The statute provides no such commands. Rather, it declares that the tithe is the Lord’s *ab initio* (i.e., one cannot give a tithe to Yahweh that He declared in the wilderness already belonged to Him). Bennett believes that because tithes were holy, they had to be presented to the priests. Harold V. Bennett, “Deuteronomy,” in *The Pentateuch*, 250. No statute permitted the sons to give tithes directly to the priests.

disinherited mediatorial priesthood. He specifically relates the tithe to inheritance seven times in seven verses (Num 18:20–26).¹⁷² That divine object explains why tithes were not part of the Covenant Code that governed worship under Israel’s non-mediatorial firstborn priesthood.

Croteau correctly writes that the tithe was Levi’s inheritance and should not be considered wages.¹⁷³ However, he errs by writing that “to get this inheritance they had to keep the temple”—unfortunately suggesting a works-based inheritance wholly contrary to Scripture¹⁷⁴ and the tithe’s typology of unmerited inheritance. Croteau must reconsider Yahweh’s two declarations that His tithe related to Levi’s tabernacle service (18:21, 31). The inflected *śākār* (18:31) occurs six times and is variously translated as *wages*, *compensation*, and *reward*.¹⁷⁵ All Levites received tithes even though their Promised Land service was voluntary (Deut 18:6–7), making *reward* preferable.¹⁷⁶ Since *reward* cannot refer to Levi’s *voluntary* tabernacle service in the land, inductive study asks, “a reward for whose service and when?”

Yahweh taught Num 18 from the wilderness, where Levi served the tabernacle for 39 years without receiving tithes. Since the Holiness Code nowhere else relates a singular *Levi* with tabernacle service,¹⁷⁷ the *reward* must be for the Levites’ wilderness ancestors obediently

¹⁷² No other ceremonial ordinance is so emphatically identified with a theological doctrine.

¹⁷³ Croteau, *Don’t Have to Tithe*, 101.

¹⁷⁴ Croteau, “Analysis of Tithing,” 93, 215, writing that “the Levites needed to fulfill their obligations in order to keep their inheritance (tithes).” Croteau’s man-centered, performance-based view is contradicted by (1) Deut 18:6–8, which makes the Levites’ service voluntary, and (2) Malachi’s rebuke, wherein Levi was violating his obligation to make his Num 18:26 “offering” but Malachi still exhorted the sons to bring Levi the whole tithe. Quite contrary to Croteau’s teaching, Yahweh’s tithe was about *unmerited inheritance*—not man’s service that somehow merited Yahweh’s inheritance tithe. For the correct contra view, see Wilson, “Rural Levites,” 85 (Levites retained the tithe “without working for it”) (citing Deut 18:6–8). Again, proper exposition of Yahweh’s tithe requires identification of its divine elements.

¹⁷⁵ 2 Chron. 15:7; Eccl. 4:9; 9:5; Jer. 31:16; Ezek. 29:19.

¹⁷⁶ Brown, *Hebrew Lexicon*, 969.

¹⁷⁷ Stackert, “Holiness Legislation,” 240.

serving the tabernacle without compensation.¹⁷⁸ Their uncompensated wilderness service aligns with the divine source and subject that prohibited food tithes from outside the holy land.¹⁷⁹

Yahweh next commands Levi to offer a tithe of the tithe so that He can give “the Lord’s portion” to Aaron (Num 18:26). This is the first command in Scripture for anyone to make a tithe offering. The Levites would die if they ate any of Yahweh’s sacred tithe before offering the “best” tenth to the Lord (18:30–32). Levi’s “tithe of the tithe” desacralized the rest, allowing the Levites and other beneficiaries to eat it anywhere. Moses uses the simile *kitbū’at* to teach that the balance is reckoned “as produce” of the threshing floor and wine vat (18:30).¹⁸⁰

This extensive instruction establishes Num 18 as the tithe *sedes doctrinae* for Levi—not the sons. The *sedes doctrinae* for Levi (Num 18:21–32) and the sons (Deut 14:22–29) may be viewed as their respective personal “mailboxes,” wherein Yahweh deposited tithe commands specifically addressed to each audience. As shown earlier, the commands in Num 18, Lev 27, and Deut 14:28–29 are contradictory if exclusively addressed to the same audience—which they certainly were not. Thus, when proffering how many tithes Moses commanded of the sons, it is category error to employ a methodology of “reading Levi’s mail,” as Kelly, Croteau, MacArthur, and other Josephus disciples do. As next shown, although Num 18 does not command the sons

¹⁷⁸ Patrimony-based blessings are common in Scripture. For example, Solomon’s kingdom was not ripped from him during his lifetime because of Yahweh’s love for David (1 Kings 11:11–13).

¹⁷⁹ Contra, Ernest L. Martin, *The Tithing Dilemma* (Portland, OR: ASK, 1997), 31, who makes the untenable argument that tithes were offered in the wilderness where (1) no grain was produced, (2) Israel dwelled in tents rather than gated cities, and (3) the wilderness generation did not observe circumcision, which was “specially connected with the deliverance out of Egypt.” Archibald H. Sayce, “The Exodus out of Egypt,” in *Fresh Light from the Ancient Monuments*, 2nd ed. (1884; repr., Salt Lake City, UT: Project Gutenberg, 2010), 66; Thomas C. Romer, “Joshua’s Encounter with the Commander of YHWH’s Army (Josh 5:13–15): Literary Construction or Reflection of a Royal Ritual?” in *Warfare, Ritual, and Symbol in Biblical and Modern Contexts* (Atlanta, GA: SBL, 2014), 54 (observing that circumcision was a condition precedent to the commander’s appearance before the conquest); Robert L. Hubbard Jr., *Joshua* (Grand Rapids, MI: Zondervan, 2009), 23 (circumcision sanctified Israel for “Yahweh war”). Uncircumcised Israel could neither conquer the land nor offer holy tithes.

¹⁸⁰ Moses’s simile aligns with (1) wine not being tithable *tebuah* (Lev 27:30) and (2) Levites not being able to grow grain on their Levitical fields (Num 35:3).

to do anything, it does provide the methodology for expositing Yahweh's holy gifts to Aaron.

Yahweh's Numbers 18 Divine "Gift– Command" Literary Procedural Structure

The two types of law are substantive and procedural. What makes Num 18 so fascinating is that it not only serves as the substantive tithe *sedes doctrinae* for Levi, but also provides the procedural instruction for expositing all the holy gifts therein enumerated. For students who are litigators, the Num 18 procedural legal-literary structure jumps from the page as if to scream, "Here's how to exposit ceremonial ordinances!" As next shown, that procedural instruction is Yahweh's divine "gift–command" literary structure.

Each Holy Gift is Funded by a Mosaic Command beyond Num 18 to Make a Corresponding Offering

Yahweh identifies all the holy gifts for His mediator-priests and "all tithe in Israel" is one of them. The literary structure relates to the chapter's historical context immediately following the Korah rebellion and Aaron's budded rod (Num 16–17).¹⁸¹ The conjunctive *waw* (*wayyōmer*) (Num 18:1) inseparably connects this chapter with those events. Perhaps Yahweh told Aaron and Moses about His holy gifts at this seemingly odd time as a form of divine encouragement following Israel challenging their authority.¹⁸² Yahweh's message was that He commanded rebellious Israel's offerings to fund His holy gifts to Aaron.

The Num 18 literary structure is key to historical-literary tithe exposition. Although the divine elements of the holy gifts are not therein specified, Num 18 provides the procedure for

¹⁸¹ Esias E. Meyer, "Ritual Innovation in Numbers 18?" *Scriptura* 116, no. 2 (June 2017): 134 (the only other time Yahweh directly addresses Aaron is in Lev 10 after his sons were killed for offering strange fire).

¹⁸² Both men were years away from losing their lives because they denigrated the redemptive work of the once-smitten Messiah (Isa 53:4) by striking the typical rock a second time. Since most of the holy gifts could be offered only in the land, there was no apparent exigency to identify them at this early time (i.e., Yahweh could have simply told Moses to name them in Deuteronomy after Aaron died).

deriving them. Significantly, each holy gift relates to commands beyond Num 18 for Israel to make corresponding offerings to fund Yahweh's gifts to Aaron. Yahweh's holy gifts and the commanded funding offerings were thus two sides of the same coin—simultaneously offered to and given by Yahweh (e.g., “you shall give the Lord's offering to Aaron” Num 18:28). Since Yahweh only commanded the sons through Moses, students must identify a Mosaic command to make the corresponding funding offering to determine the divine elements of each holy gift.

For example, although Num 18 provides no divine elements of firstfruits (18:13), Moses's corresponding funding commands necessarily do, enabling Israel's obedience. One commanded offering was two loaves of bread for which the divine subject, venue, frequency, timing, and observance are specified (Lev 23:17). Moses made over 100 such commands. Simply put, Num 18 no more commands the sons of Israel to give tithes to Levi than it commands them to give firstfruits or votive offerings to the priests:

Numbers 18:21ff makes no such [tithe] stipulation. Verse 21 speaks of “every tithe in Israel” belonging to the Levites just as verse 14 speaks of “every devoted thing in Israel” belonging to the priests; in neither case is a temporally fixed levy involved.¹⁸³

The Phantom Annual Tithe Is Unaccompanied by a Mosaic Command to Make a Corresponding Funding Offering

Understanding the Num 18 gift–command literary structure is essential to correct Mosaic tithe statutory exposition. Under that literary structure, Levi's “tithe of the tithe” was the funding offering for Yahweh's gift to Aaron (Num 18:26–29). Since Num 18 served the dual function of the substantive tithe *sedes doctrinae* for Levi and the Law's procedural gift–command literary structure, Levi's tithe is naturally the only commanded funding offering identified therein.

As shown in Chapter Two, Num 18 fails the ritual morphology requirements of a Mosaic

¹⁸³ Kaufmann, *Religion of Israel*, 191.

command for the sons to observe the tithe ordinance. Nothing in the entire chapter is addressed to them and its ritual instructions actually contradict those given to the sons in Lev 27. However, Josephus disciples Kelly, Croteau, and MacArthur believe Num 18 commands the sons to make annual tithe offerings. That places them in an untenable position.

Denying the divine gift–command literary structure is not a virtuous option since it is self-attested by Levi’s commanded tithe offering that funded Yahweh’s gift to Aaron. Thus—because Num 18 nowhere mentions a divine frequency and Moses nowhere commands an annual tithe offering—Josephus disciples must explain how their phantom annual tithe is the only holy gift that violates the Num 18 gift–command literary structure. Moreover, their argument fails to employ legal exegesis described in Chapter Two whereby ritual observance requires a personal command. Thus, Stackert correctly observes:

Only Deuteronomy provides a basic tithe commandment for lay Israelites. The Holiness Legislation’s treatment of the tithe, by contrast, concerns its manipulation and distribution but, remarkably, does not actually command the Israelites to tithe.¹⁸⁴

That is particularly true given that Num 18 provides Yahweh’s two statutory indicia for students to identify the sons’ corresponding tithe funding offering (Num 18:24–26), as next shown.

Yahweh Provides Two Statutory Indicia for the Tithe Offering That Funded His Tithe to Levi

In Num 18, Yahweh does not merely provide His procedural instruction for how to exposit the tithe. Unlike any other holy gift, He goes much further to provide two statutory indicia of the corresponding funding offering for His tithe to Levi. It must be a tithe (1) “offered to the Lord” by the sons (Num 18:24) that (2) the Levites “take” from them (Num 18:26).

¹⁸⁴ Stackert, “Holiness Legislation,” 221. However, since nothing in Num 18 is addressed to the sons, it is actually quite “unremarkable” that it contains no commands of the sons. What would be truly “remarkable” (and unprecedented) is a pericope addressed solely to Levi that contains a command of the sons.

Numbers 18 is thus a dependent, self-limiting statute—it can only be interpreted by consulting other statutes to which it submits its own terms. The dependent Num 18 self-limits the divine frequency of Yahweh’s Num 18:26 tithe and makes it dependent upon—and wholly funded by—a tithe evincing those two divine indicia. Since Yahweh commanded the sons only through Moses,¹⁸⁵ students must respect His Num 18 gift–command literary structure and search the balance of the Pentateuch for a Mosaic tithe command with those two statutory indicia.

Malachi exhorts the sons to return (*shub*) to “My statutes” that command them to offer a singular, articular tithe (Mal 3:10). “My statutes” are in “the Law of Moses” (Mal 4:4)—not the Prophets or the Writings.¹⁸⁶ Since nothing in Num 18 is addressed to the sons, it is self-evident that Malachi’s exhortation refers to a command somewhere beyond Num 18 (i.e., the sons could not “return” to and obey a statutory pericope that nowhere addresses them).¹⁸⁷ There are no tithe commands addressed to the sons in Genesis, Exodus, or Numbers. Nothing in Lev 27 commands the sons what to do with the tithe if anything.¹⁸⁸ That leaves Deuteronomy.

Thus, students must undertake a search through Deuteronomy with a keen eye for a tithe that satisfies Yahweh’s two statutory indicia. As next shown, Moses makes two tithe commands in the Deut 14:22–29 *sedes doctrinae*, only one of which bears those statutory indicia.

¹⁸⁵ See, e.g., Lev. 7:38; 26:46; 27:34; Num. 36:13; Deut. 4:5, 44; 26:16; 29:1; John 1:17; 7:19; Mark 10:3.

¹⁸⁶ Most academy tithe scholars fail to appreciate this self-evident prophetic truth. Thus, they seemingly ignore Malachi’s infallible hermeneutical instruction and purport to exposit prophetic tithe rebukes and descriptive historical accounts *de novo* instead of through the lens of the tithe *sedes doctrinae* in Deuteronomy, Israel’s divine constitution.

¹⁸⁷ If Josephus disciples cannot agree that Num 18 does not make commands of the sons, there is little hope for unity among the academy to edify the church.

¹⁸⁸ Josephus disciple Croteau, who promotes a Num 18 phantom annual tithe, concurs with this point. Croteau, “Analysis of Tithing,” 91. Upon reading Lev 27, Israel had no cheap clue whether they should eat the tithe, burn it, sell it, or give it away. For all they knew, Yahweh would send fire and burn all the tithes as a sweet aroma. The one thing they did know was that they could not vow (or promise) to give tithes—scriptural instruction many churches violate by conditioning church membership on a written promise to “tithe.”

The First Commanded Tithe: The Annual Party Grain Tithe (Deut 14:22–27)

The first ritual Moses commands of the sons is commonly known as the “feast tithe.”

The limited divine subject of this tithe is crucial when reconciling the tithe ordinance because it negates the sages’ practice of substituting the two tithes commanded by the *sedes doctrinae*.¹⁸⁹

This Tithe Only Involved Sown Grain

Moses’s command is straightforward:¹⁹⁰ “You shall surely tithe all the produce of what you sow [*zera*], which comes out of the field [*sadeh*] every year” (Deut 14:22). This ritual only involves *sown seed* that produces food tithes from the *field* the next year.¹⁹¹ Although this study does not perceive the statutory “tension” he identifies, William Morrow employs legal exegesis to correctly identify the narrow subject of this tithe as sown grain:

A tension exists between the sense of v 22 and v 23, since the former enjoins only the tithing of grain rather than the triad of grain, new wine, and oil. It is clear from other contexts that *the harvest which comes out of the field is grain by definition* (see Gen 47:24). According to Exod 23:10–11, field [*sadeh*], vineyard [*kerem*] and olive orchard [*zayith*] are the three classes of agricultural land, with [*zara*, verbal form of *zera*] being the typical activity for the field.¹⁹²

Thus, Morrow’s proposed tripartite literary structure for verses 22–27 correctly excludes *wine*,

¹⁸⁹ For scholars who do not distinguish the divine subject and therefore suggest the two tithes substituted for each other, see E. P. Sanders, *Judaism: Practice and Belief: 63 BCE–66 CE* (Minneapolis, MN: Fortress, 2016), 243; Wilfand, “Evolution of the Poor Man’s Tithe,” *Jewish Studies Quarterly* 22, no. 1 (March 2015): 40; Andrew D. Mayes, *Deuteronomy* (Grand Rapids, MI: Eerdmans, 1981), 246.

¹⁹⁰ Livingston correctly considers the command “straightforward” and observes that the tithe was limited to grain. George H. Livingston, *Genesis through Deuteronomy* (Kansas City, MO: Beacon Hill, 1969), 557. Block and Libson concur. Block, *Deuteronomy*, 263. Libson, “Sages’ Reconstruction,” 264–66. The grain had to be *sown*. Thus, this tithe could not be observed with sabbatical “aftergrowth” of non-sown grain (Lev 25:5).

¹⁹¹ Thus, this tithe could not be observed with non-sown sabbatical “aftergrowth” that Yahweh produced in every year 8 (= year 1) of each sabbatical cycle (Lev 25:5).

¹⁹² William S. Morrow, “The Composition of Deuteronomy 14:1–17:1” (PhD diss., University of Toronto, 1988), 165 (emphasis supplied). There is no “tension” because Deut 14:23 commands common venue, frequency, and ritual observance of three separate Deut 12:6 ordinances (i.e., tithes, contributions, and firstborn sacrifices), as Lev 27:26–33 describes redemption and consecration laws for tithes, devoted offerings, and firstborns.

oil, and *firstborns* from the tithe's divine subject. His view is shared by two other scholars whose recent dissertations focus on Deuteronomic literary discourse.¹⁹³

This Tithe Was Not “Offered to the Lord”
but Was Eaten at the National Harvest Feasts

Grain farmers were not commanded to give this tithe to anybody or “offer” it to the Lord. The command is *aśśêr tə‘aśśêr* (“surely take a tenth”). This tithe funded no Num 18 holy gift because it was taken to the name place and eaten during the two harvest feasts (Deut 14:23; 16:10–15). Thus, this study calls it the “Party Grain Tithe”—it was a tithe of grain that was taken to and eaten at a party. “Party” is used instead of “feast” to emphasize that this tithe was not “offered to the Lord,” as wine, oil, and firstborns were so offered at the feasts.

Beyond misinterpreting the divine subject, some tithe scholars also miss the divine beneficiaries of this tithe. For example, Kelly and Croteau attempt to distinguish the two tithes in Deut 14:22–29 based upon beneficiaries¹⁹⁴ but overlook that the widows, fatherless, and aliens also benefitted from this tithe (Deut 16:10–15).¹⁹⁵ The commanded “rejoicing” (*wəśāmaḥtā*) at the feasts aligns with the “rejoicing” by which this tithe was observed (Deut 14:26; 16:11, 14). The Kelly–Croteau false distinction masks the conspicuous and exegetically-important differences between the two tithes: (1) their divine subjects and (2) only the triennial tithe was

¹⁹³ Shin W. Hur, “The Rhetoric of the Deuteronomic Code: Its Structures, and Devices” (PhD diss., Emory University, 2013), 157–59; Stephen P. Riley, “The Function of the Infinitive Absolute in Deuteronomy: A Discourse-Rhetorical Investigation” (PhD diss., Southern Methodist University, 2015), 158–61.

¹⁹⁴ Croteau, “Analysis of Tithing,” 97; Kelly, *Teach Tithing*, 51–52. Chapter Four provides an extensive discussion of the theological association of tithe beneficiaries.

¹⁹⁵ Wittenberg, “The Tithe,” 94 (citing Deut 16:11, 14); Eckart Otto, “Aspects of Legal Reforms and Reformulations in Ancient Cuneiform and Israelite Law,” in *Theory and Method in Biblical and Cuneiform Law*, ed. Bernard M. Levinson (Sheffield, UK: Sheffield, 1994), 193; Mark Glanville, “The *Gēr* (Stranger) in Deuteronomy: Family for the Displaced,” *Journal of Biblical Literature*, 137, no. 3 (Fall 2018): 606–12; Kang, “Dialogic Significance,” 105.

“offered to the Lord” (Num 18:24). Moreover, it also masks the tithe beneficiaries’ common theological association—disinheritance from the land of promise.

Grain Tithes, Wine, Oil, and Firstborns Were Associated by Venue and Observance of Three Separate Rituals—Not as a Single Tithe Ordinance

After defining the tithe’s divine subject as grain (Deut 14:22), Moses next commands the divine observance (eating), venue (the name place), and purpose (fear Yahweh in rejoicing) that the Party Grain Tithe shared with the contribution and firstborn rituals (Deut 12:6):

And you shall eat in the presence of the Lord your God, at the place where He will choose to establish His name, your grain tithe and your new wine and your oil and the firstborn of your herd and your flock, so that you may learn to fear the Lord your God always (Deut 14:23).

Many scholars believe wine, oil, or firstborns were part of the Party Grain Tithe simply because they were all likewise commanded to be eaten at the feasts (Deut 14:23).¹⁹⁶ However, the Deut 14:23 assets are associated by divine *observance* of three *separate ordinances*—not by divine

¹⁹⁶ See, e.g., Adam W. Day, “Eating before the Lord: A Theology of Food According to Deuteronomy,” *Journal of the Evangelical Theological Society* 57, no. 1 (March 2014): 91; Matthew E. Narramore, *Tithing: Low-Realm, Obsolete, and Defunct* (Graham, NC: Tekoa, 2014), 493; Ajith Fernando, *Deuteronomy: Loving Obedience to a Loving God* (Wheaton, IL: Crossway, 2012), 314; Edward J. Woods, *Deuteronomy: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2011), 205; Telford Work, *Deuteronomy* (Grand Rapids, MI: Brazos, 2009), 259; Marty E. Stevens, *Temples, Tithes, and Taxes: The Temple and the Economic Life of Ancient Israel* (Grand Rapids, MI: Baker, 2006), 1281; Hill, *Tithes and Offerings*, 1281; McClaskey, *The Truth*, 1259; Mynyk, *Freedom to Give*, 1965; Merrill, *Deuteronomy*, 211; Driver, *Deuteronomy*, 166; Harold V. Bennett, “Deuteronomy,” in *The Pentateuch*, 249; D. K. McKim, “Tithing,” in *Evangelical Dictionary of Theology*, 3rd. ed., ed. Daniel J. Treier and Walter A. Elwell (Grand Rapids, MI: Baker, 2017), 1608; David M. Parker, “Tithing: Instruction or Instructive?” *Journal of Pentecostal Theology* 21, no. 2 (2012): 204; Gershon Brin, *Studies in Biblical Law: From the Hebrew Bible to the Dead Sea Scrolls*, trans. Jonathan Chipman (Sheffield, UK: JSOT, 1994), 34; Michael D. Morrison, *Sabbath, Circumcision, and Tithing*, 7th ed. (Lincoln, NE: Writers Club, 2002), 199.

Some scholars believe it included animals. Ebenezer A. Idowu, “Tithing: An Affront to Work for Redemption and Grace in the Last Days of Contemporary Churches,” *Pharos Journal of Theology* 100 (November 2019): 3; K. J. Mattison, “Amending the Covenant: How and Why the Authors of Deuteronomy Responded to Textual Sources” (PhD diss., University of Wisconsin-Madison, 2017), 116; Guiste, *Tithing*, 585. Day, “Eating before the Lord,” 91. Wittenberg correctly excludes animals but erroneously includes wine and oil. Wittenberg, “The Tithe,” 92. It is curious that scholars who believe the two tithes had the same divine *subject* fail to observe that 14:23 nowhere mentions *fruit* or later-born *flock* and *herd*.

subject as a tithe.¹⁹⁷ Three observations from the Law and prophecy demand that conclusion.

Wine, Oil, and Firstborns Are Not Sown to Come from the Field the Next Year

The divine subject is limited to the *field* (*sadeh*) giving produce (*tebuah*) from *sown seed* (*zera*) every year (Deut 14:22). Although some scholars argue that firstborns were part of this tithe,¹⁹⁸ firstborns are not *sown* and are governed by the separate firstborn sacrifice ritual (Deut 15:20; Num 18:17–18)¹⁹⁹—excluding them from *flock* and *herd* as tithe assets.

Wine and oil were even less eligible for the Party Grain Tithe than firstborns. Just as firstborns fail the divine subject of *flock* and *herd*, wine and oil fail the subject of *fruit* and could not be eaten or deposited as tithe *tebuah* (Lev 27:30–31; Deut 14:22–28). Second, like firstborns, grapes and olives are not produce of *sown seed*. Third, wine and oil are *proceeds* from man’s labor with *fruit*²⁰⁰ and were specifically-identified “contributions of your hand,” a completely separate ordinance from the grain tithe, both of which were observed with rejoicing at the name place (Deut 12:11–12). These three disqualifying characteristics are next discussed in detail.

Israel’s grape vines were not produced by *sown seed*, as the statute requires. Interestingly,

¹⁹⁷ Grain tithes, new wine and oil, and firstborns are associated by the fact that they could only be consumed with rejoicing at the name place (Deut 12:17–19). See, e.g., Simeon Chavel, “The Second Passover, Pilgrimage, and the Centralized Cult,” *Harvard Theological Review* 102, no. 1 (January 2009): 15 (the firstborns in 14:23 are mentioned along with the tithe simply “because they were brought to the temple at the same time”), citing August Dillmann, *Die Bucher Numeri, Deuteronomium und Josua* (Leipzig: Hirzel, 1886), 304–05. Grain, wine, and oil constituted the “Mediterranean triad” diet. Nathan MacDonald, *Not Bread Alone: The Uses of Food in the Old Testament* (Oxford, UK: Oxford University Press, 2008), 60.

¹⁹⁸ See, e.g., Guiste, *Tithing*, 582; Idowu, *Tithing*, 3; Michael A. Grisanti, *Deuteronomy* (Grand Rapids, MI: Zondervan, 2017), 222. Croteau’s dissertation correctly observes that animals were excluded from the divine subject. Croteau, “Analysis of Tithing,” 96. However, his two most recent works argue that animals were included. Croteau, *Urban Legends*, 80; Croteau, *Perspectives*, 11.

¹⁹⁹ Firstborns could not be worked, shorn, vowed, or tithed because Yahweh declared them holy *ab initio* (Exod 13:1). Later-born animals were rendered holy by Yahweh’s divine selection process without regard to quality, whereas firstborns had to be unblemished (Lev 27:32–33).

²⁰⁰ Asaph Goor, “The History of the Grape-Vine in the Holy Land,” *Economic Botany* 20, no. 1 (1966): 46.

since native vines did not produce grapes suitable for wine,²⁰¹ viticulturists domesticated vines over thousands of years to produce suitable grapes.²⁰² They genetically developed monoecious (i.e., self-pollinating) vines rather than native dioecious wild vines that require male and female plants.²⁰³ These human-engineered vines reproduced clonally instead of sexually, meaning viticulturists *planted* (*nata*, Deut 6:11) cuttings rather than *sowing* seeds.²⁰⁴ Walsh observes this significant truth:

Horticulture in general differs from grain and legume farming in just this way. With the exception of the almond tree, *all vine and tree crops, including vines, olive, pomegranate, fig, sycamore fig, and date palm, are grown by planting shoots and branches, not seeds.* The farmer undertakes horticulture by dismembering a part of an original plant in order to develop more plants. . . . Horticulture then was a kind of rudimentary cloning.²⁰⁵

²⁰¹ Peter A. Green, "Vineyards and Wine from Creation to New Creation: A Thematic-Theological Analysis of an Old Testament Motif" (PhD diss., Wheaton College, 2016), 17. See also, A. J. Winkler, James A. Cook, William M. Kliever, and Lloyd A. Lider, *General Viticulture*, 2nd ed. (Berkeley, CA: University of California Press, 1974), 197 (seed propagation results in vines with inferior vigor, productivity, and fruit quality); Carey E. Walsh, *The Fruit of the Vine: Viticulture in Ancient Israel* (Winona Lake, IN: Eisenbrauns, 2000), 102. *Vitis vinifera* is not native to the southern Levant but was domesticated through centuries of genetic horticulture. Hermann Genz, "Cash Crop Production and Storage in the Early Bronze Age Southern Levant," *Journal of Mediterranean Archaeology* 16, no. 1 (June 2003): 66; Harold P. Olmo, "Grapes," in *Evolution of Crop Plants*, ed. Norman W. Simmonds (Essex, UK: Longman, 1976), 244; Goor, "History of the Grape-Vine," 46.

²⁰² "Viticulture" is the horticulture of vine plants. "Viniculture" includes everything from planting the first vine to producing the last bottle of wine. Green, "Vineyards," 10. Thus, viticulturists tithed grapes (Deut 14:28), but viniculturists could not tithe wine under either command (Deut 14:22, 28). "Vine" in the Pentateuch (e.g., Deut 8:8) (*gephen*) refers to *vitis vinifera*, a domesticated cultivated grape whose progenitor was the wild variety, *vitis silvestris*. David S. Keller, "Vineyard Imageries in the Old Testament Prophets" (PhD diss., University of Minnesota, 1995), 10.

²⁰³ Daniel Zohary, "The Domestication of the Grapevine *Vitis Vinifera* in the Near East," in *The Origins and Ancient History of Wine*, ed. Patrick E. McGovern, Stuart J. Fleming, and Solomon S. Katz (Luxemburg: Gordon & Breach, 1995), 26.

²⁰⁴ Ian S. Hornsey, *Alcohol and Its Role in the Evolution of Human Society* (Cambridge, UK: RSC, 2012), 399–402; Green, "Vineyards," 11; Daniel Zohary and Maria Hopf, *Domestication of Plants in the Old World: The Origin and Spread of Cultivated Plants in West Asia, Europe, and the Nile Valley* (Oxford, UK: Clarendon, 1988), 26.

²⁰⁵ Walsh, *Viticulture*, 100–01 (emphasis supplied). Three verses use both *sow* and *vineyard*. John Gill correctly observes that the first does not speak to sowing vines but of "mingling" divers (*kilayim*) grain between rows of established vines. John Gill, *Exposition of the Old and New Testaments* (1809; repr., Paris, AR: Baptist Standard Bearer, 2006), s.v., "Deut 22:9." Walsh explains the two other uses of *sow* (Jer 2:21; Ezek 17:5–8). Walsh, *Viticulture*, 103–07. Verses that describe planting rather than sowing vineyards and olive orchards include Deut 6:11; 20:6; 28:30, 39; 2 Kings 19:29; Prov 31:16; Jer 31:5; Eccl 2:4; Ps 107:37; Isa 37:30; Ezek 28:26.

Olive trees were similarly planted. They grew from *seed* only if unusable seedlings were grafted onto an existing tree.²⁰⁶ Thus, since *wine* and *oil* failed the requirement of being *sown* (Deut 14:22), they are excluded by express statutory definition.

Second, *wine* and *oil* failed the statutory requirement that *tebuah* come from the field the next year. Green observes that, “unlike grains, which can be sown and harvested in one year, vines require at least 3–4 years to produce usable fruit.”²⁰⁷ Olive trees did not produce fruit until 5–6 years after planting.²⁰⁸ Beyond Yahweh’s basic horticultural laws, Mosaic Law also prohibited fruit from being tithed until the fifth year (Lev 19:23–25). Consequently, their fruit failed the Party Grain Tithe’s divine statutory subject (Deut 14:22).

Third, wine and oil are not *fruit*, but *proceeds* of fruit produced by *man’s labor*. Grapes and olives were often processed at the same facility because olives were harvested later.²⁰⁹ Grapes had to be crushed to produce wine,²¹⁰ often by foot to avoid breaking the bitter seeds.²¹¹

²⁰⁶ Leslie J. Hoppe, “A Tale of Two Trees: The Olive and the Palm,” *Bible Today* 59, no. 4 (July–August 2021): 258. For a discussion of Paul’s use of the olive shoot (as opposed to *seed*) to depict the restoration of Israel and grafting of the Gentiles, see Svetlana Khobnya, “‘The Root’ in Paul’s Olive Tree Metaphor (Romans 11:16–24),” *Tyndale Bulletin* 64, no. 2 (2013): 257–73.

²⁰⁷ Green, “Vineyards,” 18; Lawrence E. Stager, “The Firstfruits of Civilization,” in *Palestine in the Bronze and Iron Ages*, ed. J. M. Tubb (London, UK: Routledge, 2016), 177. Walsh suggests 4–5 years. Walsh, *Viticulture*, 20. It often took a decade before significant production resulted from newly planted vines. David C. Hopkins, *The Highlands of Canaan: Agricultural Life in the Early Iron Age* (Sheffield, UK: JSOT, 1985), 227.

²⁰⁸ Israel Finkelstein and Dafna Langgut, “Climate, Settlement History, and Olive Cultivation in the Iron Age Southern Levant,” *Bulletin of the American Schools of Oriental Research* 379 (May 2018): 157; Hoppe, “Two Trees,” 258. Olive trees that received less than eight inches of rainfall would produce fruit only every 3–4 years. Dafna Langgut, Matthew J. Adams, and Israel Finkelstein, “Climate, Settlement Patterns and Olive Horticulture in the Southern Levant during the Early Bronze and Intermediate Bronze Ages (c 3600–1950 BC),” *Levant* 48, no. 2 (Summer 2016): 119.

²⁰⁹ Oded Borowski, *Agriculture in Iron Age Israel* (Winona Lake, IN: Eisenbrauns, 1987), 20.

²¹⁰ Walsh, *Viticulture*, 249; Green, “Vineyards,” 12.

²¹¹ Yang, “Vineyard,” 39, citing B. L. Bandstra, “Wine Press, Wine-Vat” in *International Standard Bible Encyclopedia*, vol. 4, ed. Geoffrey W. Bromiley (Grand Rapids, MI: Eerdmans, 1988), 1072.

The pressed wine was then placed in jars, allowed to settle, decanted from sediments, poured into other jars, and sealed with olive oil before being placed in wine cellars for storage.²¹²

In contrast to Yahweh as the divine source and donor of tithes, Walsh observes that wine production marked “human control of food.”²¹³ Similarly, olive oil manufacturing underwent an extensive tripartite process of crushing, pressing, and separating.²¹⁴ It is that “human control of food” that disqualifies *wine* and *oil* from Yahweh’s holy tithe ordinance. Man’s labor renders *wine* and *oil* further removed from the divine subject than *fruit*—which itself was excluded from this tithe. Thus, the *fruit*, *flock*, and *herd* assets (Lev 27:30–32) and *wine*, *oil*, and *firstborns* (14:23) are all (1) eliminated by statutory omission and (2) excluded by express statutory subject definition of the Party Grain Tithe.

The Prophets Distinguished Oil and Wine from the Four Tithe Assets

Under the unity of Scripture and this study’s proposed interpretive methodology, the next hermeneutical consideration is prophetic commentary on the Law, through which Yahweh clearly distinguishes the four tithe assets from *wine* and *oil*:²¹⁵

I called for a drought on the *erets*, on the *mountains*, on the *dagan*, on the new wine, on the oil, on what the *adamah* produces, on men, on *behemah*, and on all the labor of your hands (Hag 1:11) (emphasis supplied).

²¹² Yang, “Vineyard,” 39; James B. Pritchard, *Gibeon: Where the Sun Stood Still: The Discovery of the Biblical City* (Princeton, NJ: Princeton University Press, 1962), 98.

²¹³ Walsh, *Viticulture*, 11. Mayes also observes the time pressure on farmers to convert grapes into wine proceeds, requiring additional labor beyond mere gathering. Mayes, “Alien, the Fatherless, and the Widow,” 230.

²¹⁴ Frank S. Frick, “‘Oil from Flinty Rock’ (Deuteronomy 32:13): Olive Cultivation and Olive Oil Processing in the Hebrew Bible—A Socio-Materialist Perspective,” *Semeia* 86 (1999): 4. Hoppe further discusses the intense labor required to produce olive oil. Hoppe, “Two Trees,” 260.

²¹⁵ The inherent “exceptionality of Scripture’s dual authorship” is well-noted by evangelicals. Jared M. Compton, “Shared Intentions? Reflections on Inspiration and Interpretation in Light of Scripture’s Dual Authorship,” *Themelios* 33, no. 3 (December 2008): 23.

The nine nouns in this verse are in *pari materia* as cursed, but are otherwise necessarily distinguishable Mosaic legal terms of art. The five italicized nouns all relate to the four tithe assets. *Erets* is the term for *land* in Lev 27:30, the divine source of the four tithe assets. *Mountains* and *erets* share a semantic field for purposes of producing *fruit (peri)* (Ezek 36:8; Lev 27:30). *Adamah* is *ground*, used in the ceremonial tithe avowal (Deut 26:15) and in “*fruit of the ground*” (Deut 7:13; 26:2), where *fruit (peri)* describes the tithe asset (Lev 27:30). *Dagan* is grain, a statutory expression for *seed* (Lev 27:30). *Behemah* is *animal*, as in “*animals from the herd or the flock*” (Lev 1:2), the very terms used to complete the four tithe assets (Lev 27:32).

Thus, Haggai lists all four Lev 27 tithe assets and their divine source. The four remaining cursed subjects (new wine, oil, men, and labors of your hands) are conspicuously man-centered and foreign to the theological quintessence of the tithe’s divine source and donor. Israel’s *tebuah* “came from God’s hand”²¹⁶—not the “contribution of *your hand*,” which is specifically distinguished from tithes and firstborns among the seven ceremonial ordinances (Deut 12:6).

Malachi further distinguishes *oil* and *wine* from *tithes*. Israel was under a curse for robbing Yahweh of tithe assets (Mal 3:9–10).²¹⁷ Since the curse naturally corresponded to their sin, Malachi quotes the Deut 28:38–41 curse (Mal 3:11). Significantly, neither passage mentions cursed *wine* or *oil*. Rather, the curse is against tithe assets—devoured *grapes* and dropped *olives*, incidentally depriving Israel of producing wine and oil from their labors (Deut 28:38–41). Malachi’s point is that Yahweh—not man’s labors—is Israel’s ultimate source of gladness

²¹⁶ Kelly, *Teach Tithing*, 10. Haggai specifically distinguishes “wine and oil” that man makes from “what the ground produces” (Hag 1:11).

²¹⁷ Chapter Five provides an exegetical proof that Malachi’s singular articular tithe (Mal 3:8) was the triennial tithe that was “offered to the Lord” so there would be “food in My house.” Although fruit was not a tithe asset under the Deut 14:22 Party Grain Tithe, grapes and olives were within the divine *subject* of the Deut 14:28; 26:12 triennial Sacred Funding Tithe that Malachi references.

(wine) and anointing (oil). That prophecy leads to a final point.

Theological Implications of Teaching That Wine and Oil Could Be Tithed

Beyond statutory exegesis and prophetic commentary, scholars should consider the theological implications of teaching that man-made wine and oil could be tithed. Because Yahweh caused Israel's unmerited inheritance of the land to give its food, He defined His "tithe of the land" to expressly exclude the worth or works of man. Thus, He naturally limited the divine subject to live animals and unprocessed grain and fruit—whereas man-made proceeds of tithe assets could not be tithed to Levi but were given as holy gifts to the Aaronic priests.²¹⁸

Yahweh provides the statutory definition of a tithe. Its formula is: "Seed, fruit, herd, or flock + 'of the Land' = tithe" (Lev 27:30–33). Thus, nominally-tithable assets produced outside "of the land" failed the statutory definition (Deut 12:19; Num 31:28–31). Similarly, teaching that wine and oil could be tithed unlawfully adds words to Lev 27:30 this way:

Thus, all the tithe of the land, the seed of the land, the fruit of the tree—or of man's labors to make proceeds from either—is the Lord's; it is holy to the Lord.

Worship that adds words to the divine legislation is expressly proscribed (Deut 4:2). Moses further distinguishes tithable *produce of the ground* from non-tithable wine and oil produced by man's labors: "A people whom you do not know shall eat up the *produce of your ground* and all your *labors*" (Deut 28:33). Any definition of *tithe* must stay within and not expand Yahweh's divine statutory subject definition. It cannot be enlarged to include *wine* and *oil* any more than it can be enlarged to include money, fish, swine, birds, people, or income.

²¹⁸ See, Quiggle, *Should Not Tithe*, 11. Examples include oil and wine (Num 18:12), bread wave offerings (Num 15:20; 18:11), cut meat reserved from the fire (Num 18:9), animal hides from guilt and sin offerings (Lev 7:8), cakes of the first dough (Num 15:20–21), and the first shearing of wool (Deut 18:4). The tithe is the only ordinance requiring live animals to be offered.

Tebuah occurs 42 times in Scripture. Not one reference supports wine and oil being tithable. To the contrary, wine is *tebuah* of a laborious winepress (Num 18:30)—not the labors or “strength of the land” (Gen 4:12).²¹⁹ The Law specifically contrasts *tebuah* of sown seed—the statutory requirement of this tithe—from *tebuah* of non-sown vineyards (Deut 22:9). The kingdom’s holy allotment will give *tebuah* for the laborers rather than *tebuah* being the proceeds of their labors (Ezek 48:18). Just as “Israel was holy to the Lord, the first of His *tebuah*” (Jer 2:3), the tithe of *tebuah* “is the Lord’s” (Lev 27:30) and wholly the work of His power.

The labor required to produce wine and oil becomes conspicuous when compared to the Party Grain Tithe’s divine subject. Grain was quite different from wine and oil because the land itself produced grain. The edible grain only needed to be separated from the stalks and chaff.²²⁰ Once threshed, the simplest way to separate or winnow the grain was to shake the straw, letting the grain fall out.²²¹ A number of scholars have commented on the theological significance of the threshing floor,²²² but for purposes of this study the point is that none of that threshing and

²¹⁹ All of the human genetic engineering, plantings, and manual labor required to equip wine presses made wine the principal beverage in Palestine for millennia. Patrick E. McGovern, *Ancient Wine: The Search for the Origins of Viniculture* (Princeton, NJ: Princeton University Press, 2003), 225–26. That background breathes meaning into Yahweh’s statement that He provided “vineyards and olive groves that you did not plant” (Deut 6:11; Josh 24:13). Yahweh’s tithe was a gift of His land that He prepared for Israel.

²²⁰ Jaime L. Waters, “Threshing Floors as Sacred Spaces in the Hebrew Bible” (PhD diss., Johns Hopkins University, 2013), 7; John C. Whittaker, “Alonia: The Ethnoarchaeology of Cypriot Threshing Floors,” *Journal of Mediterranean Archaeology* 12, no. 1 (June 1999): 8; Jaime L. Waters, *Threshing Floors in Ancient Israel: Their Ritual and Symbolic Significance* (Minneapolis, MN: Fortress, 2015), 3. For an excellent discussion of threshing by sledge, the predominant method in Palestine, see John C. Whittaker, “Alonia and Dhoukanes: The Ethnoarchaeology of Threshing in Cyprus,” *Near Eastern Archaeology* 63, no. 2 (June 2000): 62–69.

²²¹ That is called “winnowing.” John Boyd, *Harvesting and Threshing: Some Tools for Agriculture* (Warwickshire, UK: Practical Action, 2013), 8. Grain was also winnowed by throwing it in the air and letting the wind separate the chaff. Francis Landy, “Threshing Floors and Cities,” in *Memory and the City in Ancient Israel*, ed. Diana V. Edelman and Ehud Ben Zvi (Winona Lake, IN: Eisenbrauns, 2014), 79.

²²² Joop F. Smit, “‘You Shall Not Muzzle a Threshing Ox’: Paul’s Use of the Law of Moses in 1 Cor 9:8–12,” *Estudios Bíblicos* 58, no. 2 (2000): 239–63; Robert L. Webb, “The Activity of John the Baptist’s Expected Figure at the Threshing Floor (Matthew 3:12 = Luke 3:17),” *Journal for the Study of the New Testament* 14, no. 43 (July 1991): 103–11; Victor H. Matthews, “Entrance Ways and Threshing Floors: Legally Significant Sites in the Ancient Near East,” *Fides et Historia* 19, no. 3 (October 1987): 25–40; Andrew Tobolowsky, “Where Doom Is

winnowing produced the actual grain that was tithable. Thus, the labor to winnow grain compares with the labor required to gather tithable fruit (Deut 14:28), but contrasts with the more intensive labor required to produce fruit proceeds that were not tithable under either tithe command. This is demonstrated by the account of Jesus’s disciples rubbing and eating grain as they passed through the fields (Matt 12:1). Rubbing the grain with their hands winnowed the grain, rendering the land’s grain immediately consumable, wholly unlike wine and oil.

Understanding the Divine Subject of the Party Grain Tithe Is Essential to Tithe Exposition

This study devotes substantial space to the divine subject of the Party Grain Tithe. As shown in the final section of this chapter, the Party Grain Tithe’s divine subject is the key to reconciling what many consider confusing and irreconcilable commands. Moreover, teaching that the Party Grain Tithe included man-made wine and oil contradicts the tithe’s divine source, donor, and subject and masks its quintessential typology—unmerited inheritance.²²³

The Second Commanded Tithe: The Sacred Funding Tithe (Deut 14:28–29; 26:12–15)

The second tithe ritual Moses commands of the sons is the sacred triennial tithe (Deut 14:28; 26:12), to which most scholars apply the denigrating term “poor tithe,”²²⁴ relying on Tobit

Spoken: Threshing Floors as Places of Decision and Communication in Biblical Literature,” *Journal of Ancient Near Eastern Religions* 16, no. 1 (2016): 95–120.

²²³ Gerald Hiestand warns of the dangers of permitting theology to become “ecclesially anemic.” Gerald Hiestand and Todd Wilson, *The Pastor Theologian: Resurrecting an Ancient Vision* (Grand Rapids, MI: Zondervan, 2015), 13. See also Allen’s concern for anemic spirituality due to focusing on “application” to the detriment of expositing biblical content. David L. Allen, *Text-Driven Preaching: God’s Word at the Heart of Every Sermon* (Nashville, TN: B&H, 2010), 5.

²²⁴ Scholars who perpetuate the denigrating term “poor tithe” or “charity tithe” are too numerous to list but include Kelly, *Teach Tithing*, 62; Croteau, “Analysis of Tithing,” 97–98; Nelson, *Deuteronomy*, 184–85; Work, *Deuteronomy*, 258–59; Bennett, “Deuteronomy,” in *The Pentateuch*, 270–71; Ian Wilson, “Central Sanctuary or Local Settlement? The Location of the Triennial Tithe Declaration (Dtn. 26:13–15),” *Zeitschrift für die Alttestamentliche Wissenschaft* 120, no. 3 (2008): 323; Gary M. Burge, “Deuteronomy,” in *Baker Illustrated Bible*

and Josephus. However, Lee correctly observes that this tithe was a “provision for the benefit of the disinherited.”²²⁵

The divine elements of this tithe confirm the three elements Yahweh identifies when describing His inheritance tithe (Num 18:21): the divine subject (“all tithe”), source (“in Israel”), and object (unmerited inheritance in Yahweh). In addition, Deut 14:28–29; 26:12 provide the missing elements of frequency (“the year of the tithe”), timing (“the end” of those years), observance and venue (“deposit at your gates”), beneficiaries (the disinherited), purpose (“eat and be satisfied”), motivation (“obedience”), and amount (a nominal *tenth* 28% of the years).

This Tithe Was “Sacred” and Was Offered in the Triennial “Year of the Tithe”

Unlike the Party Grain Tithe, the farmers offered to and made a ceremonial avowal “before” Yahweh that this tithe was sacred (*qodesh*) and that they had given it to the Levite and other disinherited beneficiaries (Deut 26:13). This tithe was commanded to be given only in the triennial “year of *hamma ‘ăšêr*” (Deut 26:12).²²⁶ *Hamma ‘ăšêr* is the articular noun²²⁷ Malachi twice uses (Mal 3:8, 3:10), identifying the Deut 26:12 triennial tithe as “the tithe” (Mal 3:8) and

Commentary, 2nd ed. (Ada, MI: Baker, 2012), s.v., “26:1–19”; Webb and Webb, *Beyond Tithes and Offerings*, 108; Hans-Georg Wuench, “The Stranger in God’s Land—Foreigner, Stranger, Guest: What Can We Learn from Israel’s Attitude towards Strangers?” *Old Testament Essays* 27, no. 3 (2014): 1148; Jonathan Weisberg, “A Jewish Perspective of Poverty,” *Wajibu* 12, no. 2 (1995): 20. Martin Luther considered Tobit “a fine, pleasant, devout comedy.” John Kitto, *A Cyclopædia of Biblical Literature* 2 (Edinburgh: Black, 1845), s.v., “Tobit, Book of.”

²²⁵ Lee, “Divine Ownership,” 159 (emphasis supplied).

²²⁶ Merrill believes it is “not entirely clear” what the “third year” means and suggests that the Party Grain Tithe “most likely” went to the “needy” every third year—failing to distinguish the subject of the two tithes and promoting the sages’ “substitution” practice. Merrill, *Deuteronomy*, 335. Driver correctly observes that the third year was the only year that Israel paid the “whole tithe” but misses the subject of the Party Grain Tithe by writing, “in the other two years it is consumed principally by the offerer and his family.” Driver, *Deuteronomy*, 173.

²²⁷ The noun translated *tithe* occurs 32 times in the Hebrew scriptures in nine manuscript forms: the articular *hamma‘ăšêr* (6x); *ma‘ăšar* (1x); *ma‘ăšêr* (3x); *ma‘šar* (11x); *ma‘šerōtêichem* (4x); *mima‘śrō* (1x); *ūma‘šar* (4x); *vehamma‘ăšêr* (1x); and *velammaasrot* (1x). The verb *asar* (“to take or receive a tenth”) occurs nine times, such as when Israel was commanded to take a tenth of their grain to the name place and Jacob vowed to “take a tenth for you” (Deut 14:22; Gen 28:22).

one of “My statutes” to which Malachi exhorted Israel’s return (Mal 3:7).

Hamma ‘ăšêr occurs twice more in the Law, both in Num 18:26. Therefore, it is untenable for scholars to teach that the Levites received an annual *ma’aser rishon* (a nonbiblical term borrowed from later Jewish scribes) because Yahweh commanded them to take their articular inheritance *hamma ‘ăšêr* in “the [articular triennial] year of *hamma ‘ăšêr*.” Yahweh uses that phrase because that was the only frequency by which He commanded tithes to be offered or given. Thus, this study calls this offering the Sacred Funding Tithe—under the Num 18 gift—command literary structure, it was the tithe offered to and avowed “before Yahweh” as *sacred* (Deut 26:13) because it funded Yahweh’s sacred inheritance tithe to Levi (Num 18:26).

The Divine Subject Was General Food Assets

The divine subject is *tebuah* (Deut 14:28) (“property of husbandmen”) that Moses uses twice in the sons’ tithe *sedes doctrinae*. Significantly, although the Party Grain Tithe is particularly limited to *tebuah zera yatsa sadeh* (“produce, sow, come out, field”) (Deut 14:22), there is no such limiting language in the Sacred Funding Tithe: *kāl maser tebuah shana hi* (“all, tithe, produce, year, that”) (Deut 14:28).

That is exegetically probative because *tebuah* is used twice in an eight-verse *sedes doctrinae* that defines two separate tithes. If *tebuah* in this tithe were limited to crops,²²⁸ Moses would have so instructed by using the same limiting phrase he did just six verses earlier when

²²⁸ Croteau opines that it is a “major problem” that a tithe of animals is mentioned in Leviticus but not Deuteronomy. Croteau, “Analysis of Tithing,” 92. Thus, he defaults to the Dead Sea Scrolls, Tobit, and *Jubilees* to proffer a “Cattle Tithe”—a fourth tithe commanded of the sons—that is wholly foreign to the Pentateuch and not recognized by any cited scholar. Ibid.; Croteau, *Perspectives*, 16. Similarly, Budiselić believes no animals were offered under the tithe mentioned in Num 18. Ervin Budiselić, “The Role and the Place of Tithing in the Context of Yahwehian Giving,” *Kairos Evangelical Journal of Theology* 8, no. 2 (2014): 147. Both scholars fail to apply the statutory definition of *tebuah* (“property of husbandmen”) and fall victim to “starting with words” instead of the canon. See, Köstenberger, *Hermeneutical Triad*, 26.

describing the Party Grain Tithe. Rather, *tebuah* here simply refers to the four general assets produced “of the land” (Lev 27:30–32).²²⁹

The Sacred Funding Tithe Was the Commanded Offering That Funded Yahweh’s Tithe to Levi (Num 18:26)

This section provides tripartite exegetical proof that only one tithe was offered to the Lord. It focuses on the two statutory indicia Yahweh identifies in Num 18:24–26.

Yahweh’s Num 18:26 Inheritance Tithe to Levi Cannot Be Distinguished from His Triennial Inheritance Tithe to Levi (Deut 14:28–29; 26:12–15)

Kelly and Croteau erroneously argue that Deut 14:28 was a third tithe, a “charity” or “poor” tithe that must be distinguished from Yahweh’s tithe to Levi (Num 18:26) (which they call the “Levitical Tithe”). Kelly attempts to distinguish them based upon divine venue and beneficiaries.²³⁰ Croteau attempts to do so based upon divine frequency and beneficiaries: “This third tithe can be distinguished from the previous two because: (1) it was offered every third year, and (2) it was intended for the Levite, foreigner, orphan, and widow.”²³¹ Since Num 18 nowhere mentions a divine venue or frequency—much less an annual one—the passages simply cannot be distinguished by those divine elements. That leaves the beneficiaries.

Yahweh’s respective addressees explain why Deut 14:28 mentions four beneficiaries and Num 18:21 mentions only Levi.²³² For example, in Num 18:19, Yahweh tells Aaron he would

²²⁹ “No word can be fully understood independently of other words that are related to it and delimit its sense.” John Lyons, *Language, Meaning, and Context* (London, UK: Fontana, 1981), 75, quoted by Köstenberger, *Hermeneutical Triad*, 625.

²³⁰ Kelly, *Teach Tithing*, 51–52.

²³¹ Croteau, “Analysis of Tithing,” 97.

²³² Mayes, “Alien, the Fatherless, and the Widow,” 49.

receive “*all* the sacred offerings which the sons offer” (including the Num 18:24 Sacred Funding Tithe) but omits Levi as a beneficiary. Conversely, Yahweh tells Moses that He gave *all* of the sons’ tithe gifts to Levi (Num 18:26–29), omitting Aaron as a direct beneficiary of the sons’ offering. Despite His use of *all* in both instructions, each of Yahweh’s statements is true.²³³

Thus, naming three additional beneficiaries when addressing the sons (Deut 14:29) is no more inconsistent with Num 18:19 than is Num 18:21 or Num 18:26–29. “The significant point to remember is that all the tithe and offerings belonged to God.”²³⁴ In short, Yahweh gave His tithe to all four beneficiaries. The Levites were Yahweh’s “divine bailees,” meaning that all beneficiaries equally ate and were satisfied from all tithe assets.²³⁵

Finally, conjuring an annual tithe command from Num 18—that contains no imperatives to the sons—contradicts the Law’s literary scheme. R. A. Mackenzie notes that apodictic law “does not contemplate the hypothesis of disobedience.”²³⁶ Thus, since Num 18 makes no apodictic commands of the sons, it contains no “hypothesis of obedience” by them—as Mal 3:7–9 requires—thereby negating the Num 18 phantom annual tithe.²³⁷ Moreover, the tithe *sedes doctrinae* is in Deuteronomy, which many scholars believe is based upon the Hittite treaty

²³³ One form of legal ownership is joint tenancy, whereby “each owns all.” The tithe beneficiaries were joint tenants of Yahweh’s tithe. Some attorneys explain joint tenancy in terms of the hypostatic union (i.e., if one can grasp that Jesus was simultaneously 100% man and 100% God without separation or division, they can understand joint tenancy and its concept of “each owns all”).

²³⁴ Guiste, *Tithing*, 625.

²³⁵ Wilson believes that because the Levites were mentioned first in each list, they were “responsible for ministering to the group.” Wilson, “Rural Levites,” 84.

²³⁶ R. A. Mackenzie, “The Formal Aspect of Ancient Near Eastern Law,” in *The Seed of Wisdom*, ed. W. S. McCullough (Toronto: University of Toronto Press, 2019), 39. Apodictic law “lays a command directly on the subject.” Shalom Paul, *Studies in the Book of the Covenant in the Light of Cuneiform and Biblical Law* (Leiden: Brill, 1970), 122.

²³⁷ A statute is “directed to the addressees” and prescribes norms such as “duties and responsibilities.” Walton, *Statutory Interpretation*, 22. “The law sets a minimum standard of behaviour.” Gordon J. Wenham, *Story as Torah: Reading the Old Testament Ethically* (Edinburgh: T&T Clark, 2000), 80. In his section on “Preliminary Hermeneutical Considerations,” Croteau stresses the importance of distinguishing (1) primary meaning derived from

form.²³⁸ Morrow observes that Hittite treaties “overwhelmingly favour the imperative for positive command forms.”²³⁹ Only Deuteronomy positively commands the sons to offer tithes.

Moshe Weinfeld opines that the significant feature of treaty apodictic laws is that they “are mostly addressed in second person and accompanied by a pledge of the officials styled in the first person,” thereby creating a “dialogue relationship.”²⁴⁰ Had Yahweh commanded annual tithe offerings of the sons under that treaty form, it would be in Deuteronomy—which actually makes imperative commands addressed to the sons—but contains no annual tithe offering imperative. However, the imperative triennial tithe command meets both of Weinfeld’s two criteria: (1) a second-person apodictic law (“you shall deposit in your city” Deut 14:28), which is (2) accompanied by a ceremonial avowal recited in the first person (Deut 26:13–15).

Simply put, there is no corresponding “dialogue” with the sons in Num 18 because Yahweh is not speaking to them in the first place.²⁴¹ Scholars contradict the literary structure of

“explicit propositions or imperatives” and (2) secondary meaning derived “incidentally by implications.” Croteau, “Analysis of Tithing,” 2, quoting Fee and Stuart, *How to Read*, 106. Thus, because the Num 18 “imperatives” are not addressed to the sons, it is untenable for Croteau to suggest that Num 18 conveys to the sons any command whatsoever—explicit or implied—to offer tithes.

²³⁸ E.g., Neal A. Huddleston, “Deuteronomy as *Mischgattung*: A Comparative and Contrastive Discourse Analysis of Deuteronomy and Ancient Near Eastern Treaty Traditions” (PhD diss., Trinity International University, 2015); Joshua A. Berman, “Histories Twice Told: Deuteronomy 1–3 and the Hittite Treaty Prologue Tradition,” *Journal of Biblical Literature* 132, no. 2 (2013): 229–50; Peter Boeckel, “Doing Form Criticism with Slippery Genres: A Review of Treaty, Law, and Covenant,” *Hebrew Studies* 55 (2014): 411–30, extensively discussing Kenneth A. Kitchen and Paul J. Lawrence, *Treaty, Law, and Covenant in the Ancient Near East* (Wiesbaden: Harrassowitz, 2012). Wells concurs that the Pentateuch and ANE legal texts share similar legal issues, reasoning, and remedies as a set of “legally descriptive treatises.” Bruce Wells, “What Is Biblical Law? A Look at Pentateuchal Rules and Near Eastern Practice,” *Catholic Biblical Quarterly* 70, no. 2 (2008): 223–43.

²³⁹ William Morrow, “A Generic Discrepancy in the Covenant Code,” in *Theory and Method in Biblical and Cuneiform Law*, ed. Bernard M. Levinson (Sheffield, UK: Sheffield, 1994), 146, citing Dennis J. McCarthy, *Treaty and Covenant*, 2nd ed. (Rome: Biblical Institute, 1978), 82–83.

²⁴⁰ Moshe Weinfeld, “The Origin of the Apodictic Law: An Overlooked Source,” *Vetus Testamentum* 23, no. 1 (January 1973): 65. Weinfeld notes these treaties’ “striking” analogy with biblical apodictic law, specifically citing Deut 26.

²⁴¹ Some students may identify with the legal analogy of a fictional lawsuit wherein Josephus tries to prosecute the sons for failing to offer annual tithes. When Josephus attempts to offer Num 18 as evidence, defense counsel immediately objects based upon lack of foundation. Christ promptly sustains the objection, ruling that Num

Pentateuchal law codes by conjuring an imperative tithe command for the sons from a pericope that does not even contain a monologue addressed to them. Rather, the Pentateuch's three tithe pericopes provide a seamless, unified presentation of the ordinance when understood from the perspective of each intended audience.

For example, Fuad and Nihan observe that Num 18 is addressed to the Levitical priesthood and provides an “exegetical expansion” of Lev 27 to “introduce a second-rank category of ritual experts.” Whereas Lev 27 describes the tithe as *holy*, Num 18 explains how Levi's offering segregates the tithe into the priests' sacred portion and Levi's portion that may be eaten anywhere.²⁴²

More curious is that, while Kelly and Croteau emphasize venue and frequency—which are both wholly absent in Num 18—they inexplicably ignore Moses's conspicuous use in Num 18 of *qodesh* and its direct nexus to the triennial Sacred Funding Tithe. Farmers were required to recite in the ceremonial avowal that the triennial tithe was “sacred” (*qodesh*) (Deut 26:13), followed by adherence to all the requirements of Yahweh's commands.²⁴³ *Qodesh* is used twelve times in Yahweh's Num 18 address to describe Aaron's duties and the gifts he would receive for that service. The last-named gift is “all offerings of the *qodesh* which the sons of Israel offer to the Lord” (Num 18:19). That includes the *qodesh* triennial tithe (Deut 26:13) offered as *terumah* to Yahweh (Num 18:24) so He could give it to Levi as his inheritance (Num 18:26).

18 is inadmissible rank hearsay with no probative value of the sons' knowledge of any such annual tithe command. Christ then asks Josephus, “Counsel, do you have anything in the Law that actually addresses the sons and commands annual offerings? If not, I am dismissing your lawsuit with sanctions payable to the sons.”

²⁴² Fuad, “Pentateuchal Tithe Laws,” 8; Christophe Nihan, “The Priestly Laws of Numbers, the Holiness Legislation, and the Pentateuch,” in *Torah and the Book of Numbers*, ed. Christian Frevel, Thomas Pola, and Aaron Schart (Tübingen: Mohr Siebeck, 2013), 126.

²⁴³ Steven W. Guest, “Deuteronomy 26:16–19 as the Central Focus of the Covenantal Framework of Deuteronomy” (PhD diss., Southern Baptist Theological Seminary, 2009), 143.

The triennial tithe was (1) *qodesh* (Deut 26:13) and (2) the *terumah* that Levi took from the sons (Num 18:26), from which (3) Levi offered the best tenth as *terumah* to Yahweh (Num 18:26). Yahweh (4) then gave the *terumah qodesh* of the sons to Aaron (Num 18:19) for (5) performing his *qodesh* service at the tabernacle (Num 18:1, 3). That order perfectly reflects the divine order by which Yahweh established the Levitical priesthood after Israel's idolatry.²⁴⁴ Fuad concludes that by including *qodesh* from Deut 26:13 in the analysis, "there is no vocabulary that Num 18:21–32 shares with Lev 27:30–33 that it does not share with D[euteronomy]."²⁴⁵

The Sacred Funding Tithe cannot be distinguished from what Kelly and Croteau call the "Levitical Tithe" (Num 18:26). The latter is wholly dependent upon and funded by the former:

The tithe laws in Deuteronomy and Numbers exhibit significant thematic, lexical, and syntactic parallels that persist through each respective pericope. The character of these similarities also reveals that the Holiness tithe laws depend upon the Deuteronomic laws.²⁴⁶

Stackert devotes an entire chapter of his dissertation to the literary relationship between the two passages and argues that "Num 18:20–32 are directly dependent upon Deut 14:22–29." One of

²⁴⁴ The sons laid hands on the Levites, whom Aaron presented to the Lord as an offering from the sons (Num 8:11). Yahweh then gave "the Levites as a gift to Aaron and to his sons from among the sons of Israel" to perform tabernacle service "so there will be no plague among the sons of Israel" (Num 8:19).

²⁴⁵ Fuad, "Pentateuchal Tithe Laws," 9. For discussions on the relationship and dependence between literary texts based upon shared vocabulary and word sequences, see John S. Bergsma, "The Biblical Manumission Laws: Has the Literary Dependence of H on D Been Demonstrated?" in *A Teacher for All Generations: Essays in Honor of James C. Vanderkam*, ed. Eric F. Mason (Leiden: Brill, 2012), 66–70; Mark J. Boda, *Praying the Tradition: The Origin and Use of Tradition in Nehemiah 9* (New York, NY: de Gryter, 1999), 2–3 (arguing that scholars must not limit their consideration to lexical data alone); Jeffery M. Leonard, "Identifying Inner-Biblical Allusions: Psalm 78 as a Test Case," *Journal of Biblical Literature* 127 (Summer 2008): 246 (offering an eight-part model that describes a descending order of probative connectedness based upon shared terms and phrases); Lyle M. Eslinger, "Inner-Biblical Exegesis and Inner-Biblical Allusion: The Question of Category," *Vetus Testamentum* 42, no. 1 (January 1992): 56 (if texts provide no clear relative dependence, "we are compelled to read the literary connections as they appear" without assumptions about "vectors of dependence").

²⁴⁶ Stackert, "Holiness Legislation," 233. Remaining quotes in this section are from pages 234 and 236, respectively. Guiste correctly teaches that the tithe mentioned in Num 18:21–26 is the same tithe mentioned in Deut 26:12. The assertion that they are different tithes "has no linguistic support and appears to be invalid." Guiste, *Tithing*, 625.

those is the desacralized venue for eating tithes (Num 18:31) that “corresponds conceptually” with depositing and eating the triennial sacred tithe away from the temple.

Kelly’s and Croteau’s attempts to distinguish Num 18:26 from Deut 26:12 are explained by their being disciples of Josephus’s unscriptural three-tithe model.²⁴⁷ Because neither attempts to exposit how any two tithes (much less three) could be observed in the same year, their curious, unsupported reliance upon Josephus can only be explained as being the parade example of the exegetical fallacy of “simplistic appeals to authority.”²⁴⁸ As discussed, Num 18 submits identification of the tithe there mentioned to two statutory indicia provided beyond Num 18. As next shown, those indicia identify only the triennial Sacred Funding Tithe.

The Party Grain Tithe Fails Both Statutory Indicia of the Commanded Tithe Funding Offering

The Party Grain Tithe was taken to and wholly eaten at the two harvest feasts (Deut 16:10–15), failing the requirement that it be “offered” (*terumah*) to the Lord” (Num 18:24) so that He could give it to Levi (Num 18:26).²⁴⁹ Moses twice lists the “offerings to the Lord” made at the feasts (Lev 23:37–38; Num 29:39)²⁵⁰ and both exclude grain tithes and the sons’ *terumah* (Num 18:24). Moreover, this tithe excludes fruit and animals from its divine subject.

Second, it fails the requirement that the Levites “take from the sons of Israel” their

²⁴⁷ All three-tithe proponents either cite Josephus directly or cite other scholars who do. See, e.g., Kelly, *Teach Tithing*, 54 (citing Josephus); Croteau, “Analysis of Tithing,” 99 (citing Josephus), 97 (citing Lansdell, *Sacred Tenth*, 65, who there states, “Josephus is quite clear as to a third tithe”).

²⁴⁸ See, e.g., Carson, *Exegetical Fallacies*, 77.

²⁴⁹ Contra, A. J. Culp, *Invited to Know God: The Book of Deuteronomy* (Bellingham, WA: Lexham, 2019), 32.

²⁵⁰ Thompson states that a tenth of crops was “offered to God” to remind Israel that the land is a gift. Deanna A. Thompson, *Deuteronomy* (Louisville, KY: Westminster, 2014), 91. Although her point is excellent with respect to the Sacred Funding Tithe, it has no application to the Party Grain Tithe, which was not offered to the Lord but wholly eaten at the feasts—precluding Yahweh from giving the best tenth of this tithe as “the Lord’s offering” to Aaron (Num 18:26).

inheritance *hamma'ăšêr* (Num 18:26). Although the Levites shared in eating some of the Party Grain Tithe, they certainly did not “take” it from the grain farmers.²⁵¹ They only ate grain to the extent the farmers did not “forsake” them (Deut 14:27; 16:10–15) and could only “take” what Moses commanded the farmers to “give” them in the “year of the tithe” (Deut 26:13). Nowhere were the farmers commanded to *give (nathan)* this title to Levi or anybody. Thus, the party Grain Tithe fails both statutory indicia of the offering that funded Yahweh’s tithe to Levi.

The Sacred Funding Tithe Satisfies Both Statutory Indicia of the Commanded Tithe Funding Offering

Numbers 18 details how the Levites received their substitutionary inheritance tithe. By statutory instruction, the Levites were commanded to *take* it from the sons of Israel:

When you take from the sons of Israel *hamma'ăšêr* which I have given you from them for your inheritance, then you shall present an offering from it to the Lord, a *ma'ăšêr* of *hamma'ăšêr* (Num 18:26).

Hamma'ăšêr is the singular articular manuscript form. It is the one and only tithe offering commanded of the sons and it was offered in the triennial “year of *hamma'ăšêr*” (Deut 26:12). Thus, the Levites would *take (laqach)* what the sons were commanded to *give (nathan)* them before reciting the avowal that they had “given it to the Levite” (Deut 26:13). Because none of it could be eaten by the tithing farmers—and they were commanded to recite “before the Lord” that it was *sacred*—it is the “offer made as an offering to the Lord” under Num 18:24.²⁵² Thus, under the Num 18 gift–command literary structure, the Sacred Funding Tithe bears both statutory indicia of the corresponding tithe offering that funded Yahweh’s Num 18:26 tithe to Levi.

²⁵¹ Moses uses *tiqḥū* (“take”), the same term he uses to describe Hamor telling Jacob’s sons to “take our daughters for yourself” (Gen 34:9). That is dominion—which the Levites did not have over the Party Grain Tithe (hence the command to not “forsake” the Levites).

²⁵² The ceremonial avowal “ensures that the worshiper presents this offering for the landless with the reverence and faithfulness that befits a sacred offering, offering the tithe, as it were, to Yahweh himself.” Mark R. Glanville, *Adopting the Stranger As Kindred in Deuteronomy* (Atlanta, GA: SBL, 2018), 198.

The Two Tithes Are Reconciled by the Party Grain Tithe's Divine Subject and the Land Sabbatical Statutes

The two issues that divide scholars over the number of tithes are (1) whether Num 18 commanded the sons to tithe and (2) the subject of the feast tithe (Deut 14:22). For those who believe Num 18 did command a tithe, whether there were no, one, or two more tithes depends upon their interpretation of the divine subject of the two tithes commanded in the *sedes doctrinae* (i.e., most who do not distinguish the subject promote the sages' practice of substitution).

This section provides a reconciliation of the two tithe rituals that Moses actually commands of the sons to demonstrate that the perceived contradictions are wholly illusory.²⁵³ The tithe commands are reconciled by (1) the Party Grain Tithe's limited divine subject and (2) proper application of the land sabbatical and Jubilee commands.

Grain Was the Only Tithe Asset That Could Be Eaten at the Feasts Every Year

Yahweh had a particularly good reason for limiting the feast tithe's divine subject to grain. No scholar cited herein observes that grain was the only Lev 27 tithe asset that Israel could possibly eat at the feasts every year. That overlooked point is key to reconciling what many consider confusing or contradictory commands. It is the chief error that causes some to teach that the two tithes were interchangeable in "the year of the tithe," violating Deut 4:2.

Because farmers could not possibly eat and share 10% of their animals during the two

²⁵³ Not all scholars who promote "two tithes" share this study's identification of those two tithes. For example, Sailhamer fails to distinguish the divine subject of the two tithes in Deut 14:22–29, relies upon the sages, and promotes their substitution theory in violation of Deut 4:2. Thus, his "two tithes" are the Num 18 phantom annual tithe and a single tithe in Deut 14:22–29 with alternating administrations. Sailhamer, *Pentateuch as Narrative*, 449. Thus, Sailhamer's "two tithes" equate to an annual 20% compared to the $\leq 2.8\%$, 3.3% , and 5% (depending upon tithe asset) argued herein. See also, Mayes, *Deuteronomy*, 246.

feasts,²⁵⁴ Yahweh instructed them to simply bring a firstborn (Deut 14:23).²⁵⁵ The land sabbatical commands prohibited fruit farmers from observing the annual Party Grain Tithe 44% of the years.²⁵⁶ Moreover, fruit gathered in the fall would perish before the next summer and fall feasts. Although the Party Grain Tithe could likewise not be observed with “new” grain 44% of the years,²⁵⁷ what makes grain different from fruit is that it could be stored and edible for at least seven years (Gen 41:35–36). As next shown, that is why Yahweh limited the feast tithe to grain and did not require that it be observed with “new grain,” contrasted with all “new” wine and oil being consumed only at the feasts.

The Party Grain Tithe’s Divine Subject Explains How Both Tithes Could Be Observed in “the Year of the Tithe”

No reconciliation is required for fruit and animal farmers because the only tithe they were commanded to observe was the triennial Sacred Funding Tithe of “all your produce” (Deut 14:28) (i.e., they had no *sown produce* under Deut 14:22). However, since grain farmers were required to observe both tithes, some reconciliation is required. In “the year of the tithe,” grain farmers observed (1) the Sacred Funding Tithe by offering their produce “of that [articular] year”

²⁵⁴ Scripture mentions only the two harvest feasts when describing sharing produce with the Levites, widows, fatherless, and aliens (Deut 16:10–15). Those combined feasts lasted only nine days. For a discussion of the theological reason for excluding the Feast of Bread, see, Kang, “Dialogic Significance,” 104–20.

²⁵⁵ Because the average lamb crop percentage is 150%, only 33% of lambs born to first-lambing ewes were firstborns. The others were females that opened the womb and later-born twins of either gender. Although beyond the scope of this study, firstborns constituted only between 1–2% of any flock. Because the firstborn ordinance required them to be unblemished, even fewer were eligible for the ordinance.

²⁵⁶ Fruit was not gathered 16% of years because of the land sabbatical (every year 7) (Lev 25:4) and two Jubilees (years 50 and 100) (Lev 25:11). In 28 years, all fruit tithes “of that year” had to be deposited in the gated cities and not brought the feasts (Deut 14:28). The short shelf-life of fruit explains the command for how to bless released bondslaves. Farmers were commanded to liberally give them animals, grain, and wine, but no *fruit* (Deut 15:13–14). Thus, the feasts were observed with oil and wine rather than fruit (Deut 14:23).

²⁵⁷ Grain was not harvested 16% of years because of the land sabbatical (year 1 in the 14 cycles) and two Jubilees (years 51 and 101). All tithes of “new” grain from produce “of that year” had to be offered 28% of years under Deut 14:28 (years 3 and 6 of the 14 cycles) ($16 + 28 = 44\%$).

(Deut 14:28) (meaning their “new grain” produced “that year”) and (2) the Party Grain Tithe with their “old grain” produced in previous years. As next shown, the land sabbatical statutes identify the divine source of that extra grain and why the Party Grain Tithe did not impose an undue burden on grain farmers.

Grain Farmers’ Observance of the Party Grain Tithe Was Funded
by Yahweh’s Triple-Blessing Crop That Only Benefitted Them

The land sabbatical and Jubilee commands resulted in back-to-back land sabbaticals for grain farmers in years 50–51 and 100–01, meaning years 48–51 and 98–101 only had two harvested grain crops (years 48–49, 98–99).²⁵⁸ Therefore, just as Yahweh provided double manna on the sixth day to accommodate His single weekly Sabbath, He supplied a triple-blessing grain crop in the sixth year to accommodate His double Land Sabbatical (Lev 25:20–22). As reflected in the table on page 59 herein, year 48 (a “sixth year”) had a triple crop, year 49 had a normal crop, and years 50–51 had no harvested crops because of the prohibition of sowing in years 49–50. Thus, Yahweh’s miraculous grain crop²⁵⁹ perfectly accommodated His double land sabbaticals—producing the equivalent of four crops in four years.

Although the triple blessing was ordered to accommodate the double land sabbaticals, the grain farmers still received a triple crop every sixth year—creating a tremendous windfall in 12 of the 14 tithing cycles. This windfall was Yahweh’s divine funding source for the Party Grain Tithe that only grain farmers were commanded to observe. The tithe statutes are reconciled by the fact that grain farmers were the only persons who could observe both commanded tithes in

²⁵⁸ Mynyk, *Freedom to Give*, 2621; John D. Michaelis, *Commentaries on the Laws of Moses*, trans. Alexander Smith (London, UK: Brown, 1814), 388. The Jubilee command to not sow precluded harvests in years 51 and 101.

²⁵⁹ For treatment of the triple-blessing crop, see Quiggle, *Should Not Tithe*, 30; Sailhamer, *Pentateuch as Narrative*, 362.

“the year of the tithe.” The triennial sacred tithe that funded Yahweh’s tithe to Levi never fell on a sabbatical or Jubilee year, further illustrating Yahweh’s excellence.

Conclusion

Along with Chapter Four’s explanation of the divine elements, this chapter provides the essence of this study’s Mosaic tithe statutory exposition. It receives Köstenberger’s counsel that expositors should “habituate themselves” in the Pentateuch, and then “work outward to the rest of the Old Testament.”²⁶⁰ That strategy identifies six demonstrable truths.

First, the land sabbatical and Jubilee commands inform that an annual tithe offering—had Moses actually commanded one—would be incapable of obedience 58% of the years. The land sabbatical commands prohibited tithes 30% of the years (i.e., 14 years of no grain harvests in year 1, 14 years of no fruit gathering in year 7, and two Jubilees). Farmers were required to give “all your produce” an additional 28 years under a triennial—not annual—tithe.

Second, under the Num 18 gift-command literary structure, Yahweh’s tithe to Levi was funded by a command beyond Num 18 for the sons of Israel to make the corresponding offering. There is no command addressed to the sons to make annual tithe offerings. The only command to offer tithes is the triennial tithe (Deut 14:28; 26:12).

Third, of the two rituals Moses commanded in the tithe *sedes doctrinae*, only the triennial Sacred Funding Tithe satisfies Yahweh’s two Num 18 indicia for identifying which ritual funded His Num 18:26 tithe to Levi. The Party Grain Tithe (1) only involved grain, failing Yahweh’s promise to give “all tithe of Israel,” (2) was not “offered to Yahweh,” as required by Num 18:24, and (3) was not “taken” by Levi from the sons, as required by Num 18:26. However, farmers were required to recite in the ceremonial tithe avowal “before the Lord” that the Sacred Funding

²⁶⁰ Köstenberger, *Love of God’s Word*, 154

Tithe was sacred. It is the tithe offered to the Lord that the sons swore they had given to Levi—which is how Yahweh “gave” His tithe to Levi as an inheritance (Num 18:26).

Fourth, those indicia reveal that Yahweh gave His tithe 28% of the years for an effective annual tithe that was much less than 10%. Yahweh’s tithe never fell on a sabbatical or Jubilee year. As shown in Chapter Four, the divine frequency of Yahweh’s tithe resulted in His effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%).

Fifth, Moses’s use of the articular *tithe* (*hamma ‘ăšêr*) in the triennial tithe command (Deut 26:12) and in instructions to Levites to take their inheritance *hamma ‘ăšêr* from the sons (Num 18:26) confirms the triennial frequency of the singular tithe mentioned in Num 18.

Finally, the limited divine subject of the Party Grain Tithe resolves heretofore supposedly “baffling” or “contradictory” statutes by reconciling how Israel could obey both tithe rituals exactly as Moses commanded them, as Deut 4:2 requires. No reconciliation is required for fruit and animal farmers because they were only commanded to observe the triennial tithe (i.e., they had no *sown produce* by which to observe the Party Grain Tithe).

However, grain farmers were required to observe both tithe rituals. In “the year of the tithe,” they observed (1) the Sacred Funding Tithe by offering their produce “of that [articular] year” (Deut 14:28) with their “new grain” and (2) the Party Grain Tithe with their “old grain” produced in previous years. The sabbatical statutes provided a windfall to grain farmers in 14 of the 16 tithing cycles—explaining why the Party Grain Tithe was not an undue burden for the grain farmers.

Chapter Four next demonstrates how the twelve divine elements of Yahweh’s tithe intentionally relate to and confirm each other.

CHAPTER FOUR: EXPLANATION OF THE TWELVE DIVINE ELEMENTS OF YAHWEH'S TITHE

Chapter Three's Mosaic tithe exposition reveals twelve divine elements²⁶¹ to negate the teaching that tithes were given annually, to Yahweh, or to poor people. Each element intentionally relates to and confirms all the others. For example, the divine triennial frequency relates to the number of divine beneficiaries whereby Yahweh gave His tithe 28% of the years to the Levites—who were 2.85% of Israel's initial settling population—plus sojourning Gentile proselytes and Jewish widows and fatherless. Yahweh's effective annual tithe of fruit (3.3%), animals ($\leq 2.8\%$), and grain (5%) adequately allowed His beneficiaries to “eat and be satisfied.”

The tithe's divine source—Israel's unmerited inheritance of the land—aligns with the beneficiaries' disinheritance of that land and not to their putative status as “poor.” The divine source further interacts with Yahweh's inheritance and agricultural economics laws and Joshua's small per capita individual land allotments to demonstrate that very few sons of Israel owned enough freely-inherited land to give animal tithes. Those few tithers combine with the fact that land-owning women and proselyte Gentiles could not offer tithes to reveal that tithes had nothing to do with the covenantal community “giving to God.” Rather, Yahweh was the divine donor of unmerited food tithes to persons He disinherited from the land of promised inheritance. Simply put, it is quite impossible to “give to God” a tithe that He previously declared was already His to give to those disinherited persons (Lev 27:30; Num 18:26; Deut 14:29).

Thus, this chapter demonstrates that savoring the divine elements of Yahweh's tithe—like enjoying a fine wine—reveals its pleasurable bouquet of the glorious doctrine of unmerited covenantal inheritance.

²⁶¹ The divine elements are (1) source, (2) subject, (3) donor, (4) object, (5) venue, (6) frequency, (7) timing, (8) observance, (9) beneficiaries, (10) purpose, (11) motivation, and (12) amount.

The Divine Source, Subject, Donor, and Object Are Inseparably Related

As it will be in the kingdom, the Promised Land was Yahweh's "renowned plantation" (Ezek 34:29–30)—Israel's unmerited or "divine legacy"²⁶² tied to her unconditional election.²⁶³

The Tithe's Divine Source Produced the Divine Subject—Assets of the Land and Not Income

Moses first identifies the tithe's divine source—Yahweh causing the land to give its food, where "of the Land" means the land of promised inheritance (Lev 27:30).²⁶⁴ Yahweh specifically limits the divine subject to the land's *tebuaḥ* (produce): "seed, fruit, flock or herd" (Lev 27:30–32).²⁶⁵ Those four items are *assets*—they have nothing to do with *income*, which does not pass under a shepherd's rod, as unsold assets do.²⁶⁶ Income from commodity unit price falls when supply exceeds demand, meaning "good harvests reduce the price of wheat."²⁶⁷ So, the best

²⁶² Helene Dallaire, *Joshua* (Grand Rapids, MI: Zondervan, 2017), 56. As realty, the land was technically Israel's "divine devise." His divine "legacy" of personalty included multiplied animals, silver, and gold (Deut 8:13).

²⁶³ Oren R. Martin, "Bound for the Kingdom: The Land Promise in God's Redemptive Plan" (PhD diss., Southern Baptist Theological Seminary, 2013), 158. The land promise "gives the Hexateuch its distinctive theological character." Richard J. Vair, "The Old Testament Promise of the Land as Reinterpreted in First and Second Century Christian Literature" (PhD diss., University of California, 1979), 1, citing Gerhard von Rad, *The Problem of the Hexateuch and Other Essays*, trans. Trueman Dicken (London, UK: Oliver and Boyd, 1966), 79.

²⁶⁴ Mynyk, *Freedom to Give*, 1295; Narramore, *Tithing*, 2014. The sacred tithe was intended for tithers to see Yahweh "as the source of past and future blessing." Michael J. Rhodes, "Formative Feasting: Practices and Economic Ethics in Deuteronomy's Tithe Meal and the Corinthian Lord's Supper" (PhD diss., University of Aberdeen, 2019), 155.

²⁶⁵ Money and proceeds such as bread, milk, wool, wine, oil, hides, and butchered meat are excluded from the divine subject. Mynyk, *Freedom to Give*, 2191; Hervey, *Tithe*, 14. See also, Quiggle, *Should Not Tithe*, 12 (meat, wool, and leather could not be tithed).

²⁶⁶ Contra, scholars who teach income-based tithing. Croteau, "Analysis of Tithing," 98; Croteau, *Don't Have to Tithe*, 110; Owens, "Deuteronomy," s.v., "14:22–29 Tithes"; Aycock, *Tithing*, s.v., "What is the Tithe." To the contrary, an asset is "a physical property or intangible right that has economic value" whereas income is "the flow of wages, interest payments, dividends, and other receipts" over a period of time. Paul A. Samuelson and William D. Nordhaus, *Economics*, 19th ed. (New York, NY: McGraw-Hill, 2010), 654, 664.

²⁶⁷ Maria Brouwer, *Organizations, Individualism, and Economic Theory* (New York, NY: Routledge, 2012), 7; Justin Vélez-Hagan, *The Common Sense behind Basic Economics: A Guide for Budding Economists, Students, and Voters* (New York, NY: Lexington, 2015), 51. For a discussion of how supply and demand affect

evidence that tithes were not income-based is the grain farmers' tithe against the year 6 triple-blessing crop—they gave their largest tithe when their per unit income was the lowest.

Yahweh Provided All Three Economic Factors of Production for His Holy Tithe Assets

Since Yahweh ordered the land to give His four Lev 27 tithe assets, it is profitable to consider the economics of asset creation. Economics is the study of scarce resource allocation where the agricultural sector is the basis of any economy.²⁶⁸ Classical economists identify three economic factors in the production of any asset: land, capital, and labor.²⁶⁹ Yahweh provided all three, further demonstrating that His tithe had nothing whatsoever to do with the labors, worth, or works of man and illuminating the tithe's essential typology—unmerited inheritance.

market price and present a “paradox of value,” see Andrew S. Skinner, “Adam Smith (1723–1790): Theories of Political Economy,” in *Companion to the History of Economic Thought*, ed. Warren J. Samuels, Jeff E. Biddle, and John B. Davis (Malden, MA: Blackwell, 2003), 98–99, quoting Adam Smith, *The Glasgow Edition of the Works and Correspondence of Adam Smith*, vol. 5, *Lectures on Jurisprudence*, ed. R. L. Meek, D. D. Raphael, and P. G. Stein (Oxford, UK: Clarendon, 1978), 227–28. See also, Milton Friedman, *Price Theory* (London, UK: Transaction, 2008), 10–17.

²⁶⁸ Anthony Brewer, *The Making of the Classical Theory of Economic Growth* (New York, NY: Routledge, 2010), 6. Todd Lowry suggests that economics got its start when Adam and Eve were “cast out of the world of abundance into scarcity.” S. Todd Lowry, “Ancient and Medieval Economics,” in *A Companion to the History of Economic Thought*, ed. Warren J. Samuels, Jeff E. Biddle, and John B. Davis (Malden, MA: Blackwell, 2003), 14. Early evidence of economic organization includes Joseph collecting grain for the famine, Egyptian documents with annual accounting of the royal granaries, and ancient tablets recording gathered yields against man-hours worked, a recognition of labor as a factor of production. *Ibid.*, 12, citing Hans J. Nissen, Peter Damerow, and Robert K. Englund, *Ancient Bookkeeping: Early Writing and Techniques of Economic Administration in the Ancient Near East* (Chicago, IL: University of Chicago Press, 1994), 54. The law of diminishing marginal returns (e.g., capital exhausting land) is illustrated by Abram separating from Lot and by Yahweh slowing the conquest pace to avoid uneaten animals decimating the land's carrying capacity (Gen 13; Deut 7:22).

²⁶⁹ Alfred Marshall, *Principles of Economics: An Introductory Volume*, 8th ed. (1920; repr., Overland Park, KS: Digireads.com Publishing, 2012), 244; Bin Xu, Sohail S. Chaudhry, and Yanfang Li, “Factors of Production: Historical Theories and New Developments,” *Systems Research and Behavioral Science* 26, no. 2 (March 2009): 220; Samuelson, *Economics*, 201. Some economists discuss a fourth factor, variously described as management, enterprise, or entrepreneurship. Arthur O'Sullivan and Steven M. Sheffrin, *Economics: Principles in Action* (Upper Saddle River, NJ: Prentice Hall, 2003), 4. Others consider “real cash balances” a factor of production. Jonathan Benchimol, “Money in the Production Function: A New Keynesian DSGE Perspective,” *Southern Economic Journal* 82, no. 1 (2015): 153; Milton Friedman, *Optimum Quantity of Money and Other Essays* (London, UK: Macmillan, 1969), 14.

Yahweh owned and freely provided the land (Lev 25:23). He provided financial and production capital by plundering Egypt of a fortune in gold and silver, the multitude of animals He led through the sea into the land,²⁷⁰ and all the money and production animals,²⁷¹ vineyards, orchards, and winepresses won in Israel's conquest. Although less obvious, Yahweh also freely provided the labor factor for grain farmers:

The kingdom of God is like a man who casts seed upon the soil; and he goes to bed at night and gets up by day, and the seed sprouts and grows—how, he himself does not know. *The soil produces crops by itself* (Mark 4:26–29) (emphasis supplied).

Fruit farmers did not even have to plant. They simply gathered fruit Yahweh produced from “vineyards and olive trees that you did not plant” (Deut 6:11).²⁷²

Shepherds could not supply enough sheep for sacrifices and to feed everybody without Yahweh miraculously increasing Israel's production.²⁷³ Almost all of a shepherd's labor is devoted to (1) breeding and lambing practices to increase lamb crop yield and (2) the two biggest threats to any flock—disease and predators. Yahweh provided all that labor by eliminating

²⁷⁰ All the animals crossed the Red Sea (Exod 34:3) because Yahweh made the sea floor “dry ground” (Exod 14:17; Nah 1:4). The sheep would not have crossed if there were even a slight amount of water running through it. This study's author is a former shepherd whose thirsty sheep surrounded the water tub awaiting fresh water but would not drink until the water settled. Sheep insist upon still water (Ps 23:2) and the Great Shepherd provided it for them, typifying the peaceful, living water Christ provides (Jer 2:13; John 4:10–14).

²⁷¹ Production animals are capital. Keith Hart and Louise Sperling, “Cattle as Capital,” *Journal of Anthropology* 52, no. 3 (1987): 324–28; Ben F. McClinton, “Capitalizing Raising Costs for All Section 1231 Animals,” *Hastings Law Journal* 19, no. 2 (1967): 462–75. Israel acquired 675,000 sheep in the Midian battles alone (Num 31:32).

²⁷² Isaiah's metaphorical viticulturist waters the vineyard and guards it night and day (Isa 27:2–3). Kon H. Yang, “Theological Significance of the Motif of the Vineyard in the Old Testament” (PhD diss., Golden Gate Baptist Theological Seminary, 1996), 30. Yahweh also provided soil chemicals required to produce vegetation. See Marshall, *Principles of Economics*, 94.

²⁷³ Flocks contributed 90% of Yahweh's animal tithes. Scripture provides an amazingly consistent 9:1 ratio of flock to herd over several hundred years (Job 42:12; Gen 32–33; Num 31; 2 Chron 15:11), which ratio is further evidenced in commanded sacrifices (Lev 23:15–21) and offerings (2 Chron 30:24; 35:7–9). It changes slightly to 85:15 for tabernacle and temple dedications (Num 7; 1 Kings 8; Ezra 8), making the dedications a consistent outlier that is somehow significant to Yahweh. The Levites had little use for cattle as beasts of burden because they could not cultivate their fields (Num 32:1–5).

disease, predators, and barren ewes (Deut 7:14–15; Exod 15:26; Lev 26:6) and by ordering common twin-lamb births (e.g., Song of Sol 6:6). He is the Great Shepherd who gave Israel “power to make wealth” (Deut 8:18)²⁷⁴ by providing the economic factors of production for all four tithe assets. Yahweh’s unmerited provision of Israel’s wealth through those assets contrasts with tithe-takers’ preaching that saints should “tithe” against income earned from their labors.

Holy Tithes Could Not Be Offered from outside of the Holy Land

The divine source is further demonstrated by the wilderness battles of Midian, where Levites and priests received gifts from battle spoils in the same 10:1 ratio by which they would receive tithes in the land. The Spirit defines them as a *tax* (*mekes*) instead of a *tithe* because they were not sourced “of the land” (Num 31:28). For the same reason, the sons of Israel living outside of the Promised Land were incapable of giving scriptural tithes. The trans-Jordan tribes—fully 18% of Israel’s settling population (Num 26)—could not tithe their animals even though their sheep drank from the same water as their tithing cousins’ sheep across the Jordan.²⁷⁵

These tribes chose the very land Lot did, for the same reason—the well-watered land was great for their livestock (Gen 13:10–12; Num 32:1–5). Like Lot, the 2½ tribes walked by sight, whereupon they separated from Yahweh’s presence at the tabernacle. They had uncircumcised

²⁷⁴ “Wealth” (*chayil*) is used to describe assets (Num 31:9; Isa 8:4) and is distinguished from income as an economic term of art. Samuelson, *Economics*, 664, 675. Israel offered tithes of assets, not income. Huddelston reviews all known treaties dating to 2500 BC and provides a summary of how the eight functions of the Hittite treaty structure compare to Deuteronomy. Regarding “securing economic control,” Yahweh “ironically promises to provide for his people rather than demanding that they provide for him.” Huddelston, “Deuteronomy as *Mischgattung*,” 458.

²⁷⁵ If tithing had anything whatsoever to do with “giving to God,” all Israelites regardless of where they lived or what they did for a living would have been commanded to offer tithes. Yahweh could have simply commanded non-agriculturists to observe the inverse of Deut 14:25 (i.e., “take 10% of your income, buy produce of the land, and give it to the tithe beneficiaries”). No such command was given because food tithes purchased by man’s labors would denigrate Christ’s redemptive work of providing the saints’ unmerited inheritance.

progeny, divorced themselves from the obligations and blessings of the covenantal land promises, fell from the protection of the whole Law, and were the first tribes taken into exile (2 Kings 10:32–33).²⁷⁶

Trans-Jordan Land Conquered by the Uncircumcised Could Not Produce Holy Tithes

Circumcision was “specially connected with the deliverance out of Egypt.”²⁷⁷ Just as Yahweh would not allow Moses to lead Israel’s exodus with an uncircumcised son (Exod 4:24), He would not conquer the land with uncircumcised men (Josh 5:4). Because the uncircumcised conquered and would farm trans-Jordan land (the uncircumcised “little ones” left east of the Jordan, Num 32:17), it was “disqualified as unclean”²⁷⁸ and incapable of producing holy tithes.

The “Witness Altar” Confirms That the Trans-Jordan Tribes Could Not Offer Tithes

After allotting the land, Joshua released the trans-Jordan tribes to return to their uncircumcised families. When Joshua challenged their apparently blasphemous act of building an altar on their way home, they responded that they would never use the altar because it was merely a “witness” that they would make sacrifices and non-compulsory burnt, grain, and peace offerings at Israel’s tabernacle (Josh 22:23)—all of which specifically excluded tithes of their precious livestock. Therefore, Joshua and the elders abandoned their war plans because they all understood that trans-Jordan tribes could not offer tithes in the first place.²⁷⁹

²⁷⁶ Kloppenborg correctly observes that the tabernacle sanctified worship in the land and that the Jordan was a “barrier to unity.” John S. Kloppenborg, “Joshua 22: The Priestly Editing of an Ancient Tradition,” *Biblica* 62, no. 3 (1981): 354.

²⁷⁷ Sayce, “Exodus out of Egypt,” 66.

²⁷⁸ Hill, *Tithes and Offerings*, 1397.

²⁷⁹ Matthews’s teaching that the trans-Jordan tribes were “meant to live in the Promised Land” is confirmed by the fact that they will be relocated to west of the river in the millennial kingdom (Ezek 47:13–18). Kenneth A. Mathews, *Joshua* (Grand Rapids, MI: Baker, 2016), 172; Nili Wazana, *All the Boundaries of the Land: The*

Yahweh Caused the Land to “Laboriously Give” Its Food to Fund His Tithe to Levi

Moses defines the four tithe assets (Lev 27:30) as *tebuah* (“produce”) (Deut 14:28), which shares a semantic field with terms for *labor* and *strength*. As two examples, Yahweh declared that He would no longer allow the ground to “give its strength” to Cain (Gen 4:12)²⁸⁰ and Ezekiel prophesied that the land would *nathan* (“give”) branches and *nasa* (“lift, bear, carry”)²⁸¹ fruit (Ezek 36:8). Yahweh blessed Israel by causing the land to *nathan nasa* or “laboriously give” its food so He could give food tithes to persons He disinherited from that land.²⁸² Thus, Yahweh was the divine donor of tithes to further His divine object—feeding persons He disinherited from the land of promised inheritance.

The Tithe Ordinance Had Nothing to Do with “Giving to God”

Morris teaches that “in Old Testament times, most people were farmers”²⁸³ who offered

Promised Land in Biblical Thought in Light of the Ancient Near East, trans. Liat Qeren (Winona Lake, IN: Eisenbrauns, 2013), 167. Yahweh will do so to glorify His name by fulfilling the Abrahamic Covenant and not so all Israel will be able to offer tithes. As shown in Chapter Two, non-church Israel will neither give nor receive tithes in the millennial kingdom (Ezek 44:29–30).

Harris provides a compelling response to those who view Josh 21:43–45 as proof that Israel has already received its ultimate inheritance of the land promise. Gregory H. Harris, “Did God Fulfill Every Good Promise? Toward a Biblical Understanding of Joshua 21:43–45,” *Master’s Seminary Journal* 24, no. 1 (Spring 2013): 69–96. Contra, Angela R. Erisman, “Transjordan in Deuteronomy: The Promised Land and the Formation of the Pentateuch,” *Journal of Biblical Literature* 132, no. 4 (2013): 769–89 (suggesting that since Moses saw the trans-Jordan lands, they were part of the promised land). She does not reconcile Moses standing in trans-Jordan land with Yahweh telling Moses he would never enter the Promised Land.

²⁸⁰ “Strength” is the same term used in Deut 8:18 (“I am giving you *power* to make wealth”). Israel’s power to make wealth was Yahweh’s gift of the land’s strength.

²⁸¹ This term describes priests laboring to carry the ark (Exod 25:14) and Moses’s laborious burden for the people (Num 11:11–17).

²⁸² Consistent with the romantic symmetry of Scripture, Yahweh gave (*nathan*) the Levites to Aaron to help bear (*nasa*) the iniquity of mediatorial worship (Num 18:1, 22–23, 32). Their reward was food tithes that the land *nathan nasa*.

²⁸³ Morris, *Blessed Life*, 35. “Increase” is the NKJV translation of *tebuah* in Prov 3:9 and the tithe-takers’ translation of choice because it is the easiest to place on a screen and freely equate with “income.” The most common modern translation of *tebuah* is “produce,” as used in the NKJV of Deut 14:28 that Morris does not cite.

tithes against their “increase.” However, seven facts reveal that Israel had far fewer tithing farmers than most presume. First, no women could offer tithes (Num 18:24) even if they owned fields that produced tithe assets (Prov 15:25). Second, fully 18% of the sons of Israel who lived trans-Jordan could not offer tithes. Third, roughly 17% of Israel engaged in non-farming pursuits and therefore could not offer tithes.²⁸⁴ Fourth, no tithes could be offered by fishermen or stewards of unclean animals or clean species that fail the divine subject.²⁸⁵ Fifth, among persons who worked with tithable agricultural produce, there were far more laborers who were paid non-tithable daily cash wages (Lev 19:13; Deut 24:14–15) than tithing professional farmers.²⁸⁶ Sixth, the adult children and grandchildren who worked the fields of their of landowning fathers and grandfathers could not tithe.²⁸⁷

Finally, Israel’s tithing farmers were dramatically reduced by (1) Yahweh’s inheritance laws whereby firstborns received a double portion,²⁸⁸ (2) Joshua’s tribal allocation that resulted

²⁸⁴ For centuries, the percentages of persons engaged in active occupations were about 83% in agriculture, 7% in secondary employment, and 10% in tertiary occupations. Jean Fourastié, “Predicting Economic Changes in Our Time,” *Diogenes* 2, no. 5 (1954): 32. All four primary sector occupations were practiced before Israel entered the land: agriculture (Lev 27:30), fishing (Job 41:6–7), resource extraction (Ps 28:1–2, Deut 8:9) and forestry (Deut 19:5).

²⁸⁵ Professional breeders of unclean horses, mules, donkeys, and camels could not tithe their animals (Lev 11:4) even though Scripture demonstrates their superior value over tithable clean animals (1 Kings 18:5–6). Although the “fatted fowl” of chickens, turkeys, and ducks (1 Kings 4:23) were clean, they failed the statutory definition of “flock” that was limited to sheep and goats (Lev 5:6).

²⁸⁶ One of Jesus’s parables deals with paying cash wages to those laborers (Matt 20:1–16). The owner hired five separate groups of “others” (*allos*) to work his vineyard. An anarthrous *allos* means “more than two.” Joseph Thayer, *Thayer’s Greek-English Lexicon of the New Testament* (Rockford, IL: PMA, 2015), 29. Thus, of the 16 or more farmers in this parable, only the landowner tithed against the unsold grapes ($1 \div 16 = 6.25\%$). Chapter Three cites scholars who argue that parables reflect relevant culture that was well-understood by Jesus’s audiences.

²⁸⁷ A family in ancient Israel included the adult children and grandchildren of the father. Kojo Okyere and Gifty E. Darko, “Honour and Shame in the Context of Agricultural Work in Ancient Israel: The Case of Proverbs 10:5,” *Theoforum* 49, no. 1 (2019): 75–92. Those adult children would not receive their own inherited land until Jubilee or the father died. Until then, as many adults as were needed worked their father’s land, who alone could offer tithes.

²⁸⁸ Without mentioning the other factors, Kelly makes this point regarding the inheritance laws. Kelly, *Teach Tithing*, 8–9. However, Kelly uses an exemplary 1000-acre plot, which is 100 times larger than most sons of

in much smaller individual allotments than is commonly assumed, and (3) His agricultural economics and land carrying capacity laws that governed food production.²⁸⁹ Those three factors combined to push land ownership to the firstborns,²⁹⁰ forcing later-born sons—who could not afford to be professional farmers—to become agricultural laborers or enter one of the more than seventy non-farming occupations Scripture identifies.

This subsection demonstrates that very few Israelites stewarded enough animals on their freely-inherited land to offer tithes—further proof that the tithe had nothing to do with “giving to God” and everything to do with Yahweh giving food to persons He disinherited from the land.

Israel’s Shepherds Employed a Survival-Subsistence Strategy That Functioned at a Minimum Land Carrying Capacity

Because Israel was commanded to tithe the *tenth* rather than the *first* animal to pass under the rod (Lev 27:32), each man’s ability to tithe was necessarily governed by the land’s carrying capacity for his particular animal. Aharon Sasson’s study of Israel’s animal production²⁹¹ concludes that “all four perspectives on animal husbandry point to a common denominator: the

Israel were allotted. As will be shown, the per capita allotments of four tribes were less than three acres. Only Judah–Simeon received allotments larger than 11 acres and their allotments were the least-productive land in Israel.

²⁸⁹ Yahweh honored His agricultural economics laws by slowing the pace of the conquest to prevent uneaten animals from multiplying and decimating the land’s carrying capacity (Exod 23:29–30; Deut 7:22). Carrying capacity is “the maximum stocking rate possible that is consistent with maintaining or improving vegetation or related resources.” Kevin K. Sedivec and Jeffrey L. Printz, “Ranchers Guide to Grassland Management IV,” Fargo, ND: North Dakota State University, 2022, 44, <https://www.ndsu.edu/agriculture/sites/default/files/2022-07/r1707.pdf>. See also, James W. Kuhn, “Sizing the Earth: Understanding ‘Carrying Capacity,’” *Church & Society* 87, no. 3 (January 1997): 39 (carrying capacity “defines the limits imposed by the natural world” that can be manipulated only by a market-based trading strategy and new technologies to stretch scarce resources).

²⁹⁰ Those inheritance laws meant that after a couple of generations, hardly anyone could afford to be a professional agriculturist. Only firstborns typically had the economies of scale to purchase additional land to do so.

²⁹¹ Aharon Sasson, *Animal Husbandry in Ancient Israel: A Zooarchaeological Perspective on Livestock Exploitation, Herd Management, and Economic Strategies* (New York, NY: Routledge, 2014), 119, citing Ze’ev Safrai, *The Economy of Roman Palestine* (London, UK: Routledge, 1994), 415.

Bronze and Iron Age Southern Levantine household maintained a survival-subsistence strategy rather than a market-oriented strategy” that was “conservative and self-sufficient.” Notably, a chief pillar of that strategy was to reduce risk and maintain stability by intentionally operating at the land’s *minimum carrying capacity*:

Increasing the size of caprine herds in years of abundant pasture would generate a surplus of meat, milk, and wool for market exchange. However, this would result in escalating fluctuations. Hence, herd size was normally kept at a stable size that was consistent with the *minimum level of carrying capacity*.²⁹²

Israel’s minimum carrying capacity strategy is crucial to understanding how few of Israel’s ranchers and shepherds gave tithes. As next shown, Joshua’s individual allotments were too small to carry ten head of cattle—precluding tithes (Lev 27:32)—and very few shepherds could give scriptural tithes from their freely-inherited land.²⁹³

Even Under a Maximum Carrying Capacity Strategy, Very Few Shepherds Would Have Enough Land to Tithe Sheep

Scholars substantially agree on scaled maps of Joshua’s tribal boundaries. Thus, a fairly accurate picture of how many acres each allottee inherited is derived by simply importing the scaled maps into AutoCAD® software, calculating each tribal area, and dividing those areas by their respective tribal allottees (Num 26). Using those individual allotments, the maximum number of sheep each allottee could shepherd is derived from the land’s carrying capacity for sheep.²⁹⁴ A maximum carrying capacity strategy—which Israel did not even employ—applied to

²⁹² Sasson, *Animal Husbandry in Ancient Israel*, 120 (emphasis supplied).

²⁹³ During the Iron Age, two-thirds of vineyard plots were .25–1.2 acres. John S. Kloppenborg, “The Growth and Impact of Agricultural Tenancy in Jewish Palestine (III BCE–I CE),” *Journal of the Economic and Social History of the Orient* 51, no. 1 (2008): 42. As will be shown, the small individual allotments and effects of inheritance laws dictated that farmers choose between viticulture or shepherding. Simply put, there was not enough freely-inherited land to engage in both tithable enterprises.

²⁹⁴ Sheep have not changed much from biblical times. The Bashon breed (*Ovis laticaudatus*) (Deut 32:14) is similar to contemporary sheep (*Ovis aries*) and, except for their large fatty tails, nearly identical in size, forage

Israel's small allotments yields dramatic results, as shown on the following table:

Maximum Sheep Carrying Capacity Based Upon Israel's Promised Land Allotments						
Tribes Settling in the Promised Land ¹	Tribal Allotment (in Acres)	Tribal Census (Num 26)	Individual Land Inheritance (in Acres)	Maximum Sheep Carrying Capacity of Israel's Freely-Inherited Land		
				Original Allottees	Sons of Allottees ²	Grandsons of Allottees ²
Zebulun	61,669	60,500	1.019	6	Neither the allottee nor his progeny could tithe sheep carried solely on freely-inherited land	
Issachar	100,640	64,300	1.658	9		
Benjamin	99,660	45,600	2.185	13	No progeny could tithe	
Dan	169,981	64,400	2.639	15	No progeny could tithe	
Asher	384,322	53,400	7.197	43	10 ³	No tithe ⁴
Ephraim	337,934	32,500	10.397	62	15	No tithe
Naphtali	516,796	45,400	11.383	68	17	No tithe
Judah–Simeon	1,864,339	98,700	18.889	113	28	14
¹ Since tithes could not be given from trans-Jordan and Scripture does not record how many sons of Manasseh settled in the Promised Land, the table excludes those three tribes. Because Scripture does not describe Simeon's allotment contained within Judah, these tribes are combined herein.						
² Figures assume three sons for each father and reflect the two later-born sons' inheritance. Firstborns received a double portion of carrying capacities shown, allowing some firstborns to shepherd enough sheep from which to tithe. More than three sons would substantially reduce the figures, further rendering tithes solely from freely-inherited land impossible.						
³ Allottees' firstborns in this column from the tribes of Asher, Ephraim, Naphtali, and Judah–Simeon would have maximum capacity of 21, 31, 34, and 56 sheep, respectively.						
⁴ Firstborns of allottees' firstborns in this column from the tribes of Asher, Ephraim, Naphtali, and Judah–Simeon would have maximum capacity of 10, 15, 17, and 28 sheep, respectively.						

Even under a maximum carrying capacity strategy reflected by the table²⁹⁵—which

requirements, and dressing percentage. See, John McClintock and James Strong, *Cyclopaedia of Biblical, Theological, and Ecclesiastical Literature*, vol. 9 (1880; repr., London, UK: Forgotten Books, 2016), 640–41.

Stocking rates used in the table are derived from works available from a number of land grant universities. See, e.g., Daren D. Redfearn and Terrence G. Bidwell, "Stocking Rate: The Key to Successful Livestock Production," PSS-2871, 2017, <https://extension.okstate.edu/fact-sheets/stocking-rate-the-key-to-successful-livestock-production.html>; J. B. Outhouse, "Managing and Utilizing Pasture and Harvested Forages for Sheep," Purdue University, 2007, <https://www.agry.purdue.edu/ext/forages/publications/ID-153.htm>; Sedivec and Printz, "Ranchers Guide."

²⁹⁵ The table makes no adjustment for land occupied by lakes, rivers, walled cities, roads, rural villages, the 48 Levitical fields, or for topography, soil conditions, and rainfall, all of which would further limit tithes from Israel's freely-inherited land.

Israel's survival-subsistence economic strategy did not employ—no shepherd in the tribes of Zebulun and Issachar could tithe sheep from their inherited land. No shepherd beyond the allottees of Benjamin, Dan, or Asher²⁹⁶—or beyond the second generation of Ephraim and Naphtali—could tithe sheep solely from inherited land. The allotments of Judah-Simeon were the least-suited for raising sheep, rendering the maximum capacity—and the concomitant ability to tithe—wholly unattainable for any grandson or later progeny of the original allottee.

Since the combination of small initial allotments, carrying capacity, and inheritance laws prevented most people from offering animal tithes from freely-inherited land, scholars who teach that tithes somehow related to Israel “giving to God” must explain how Yahweh's animal tithes were funded. The only explanation—which belies the nexus between tithes and Israel “giving to God”—is that the funding source was primarily the tithe offerings of professional husbandmen who purchased or leased additional land, similar to the owner in Jesus's parable whose vineyard was so large he hired at least fifteen laborers for one day's gathering.²⁹⁷

Finally, tribal boundaries remained static even though tribal population dramatically increased (Deut 19:14; Prov 22:28; Hos 5:10).²⁹⁸ Thus, freely-inherited land was substantially

²⁹⁶ Although the sons of Asher allottees would enjoy a stocking rate of ten sheep under maximum carrying capacity, they would be far short of that yield under Israel's survival-subsistence strategy.

²⁹⁷ Those wealthy agriculturists would lose their purchased and leased property at Jubilee, which reallocated land to all men 20 years and older. Jubilee was Yahweh's divine “reset” against too few wealthy landowners caused by His various laws. See, e.g., Wenham, *Leviticus*, 323; Michael Harbin, “Jubilee and Social Justice,” *Journal of the Evangelical Theological Society* 54, no. 4 (December 2011): 697 (“Jubilee was based on a specific tract of land having been given by God to a specific generation for a specific purpose”); Wright, “Theology of Jubilee,” 7 (the Num 26 tribal lists and the detailed territorial division of land are the “documentary evidence” that the land “should be distributed throughout the whole kinship system as widely as possible”); Lazonby, “Jubilee,” 38 (“every extended family was designated land”), citing Michael Schluter and Roy Clements, *Reactivating the Extended Family: From Biblical Norms to Public Policy in Britain* (Cambridge, UK: Jubilee Centre, 1986), 5–7. Contra, Gnuse, “Jubilee Legislation,” 46 (“exchange of property every fifty years would produce economic chaos”).

²⁹⁸ First century AD Jewish population has been estimated at between 5–5.5 million to 8 million. Maristella Botticini and Zvi Eckstein, *The Chosen Few: How Education Shaped Jewish History, 70–1492* (Princeton, NJ: Princeton University Press, 2012), 30, citing Salo W. Baron, “Population,” in *Encyclopedia Judaica*, ed. Cecil Roth, vol. 13 (New York, NY: Macmillan, 1971), 866–903. Botticini and Zvi Eckstein prefer the lower number. Maristella

reduced per capita by Jubilee's reallocation every 50 years, where every man who turned 20 since the last Jubilee received an inheritance. In other words, the table presents the best-case scenario for shepherds to offer scriptural tithes from their inherited land and demonstrates that—even under maximum carrying capacity—very few shepherds could do so. Thus, hardly any husbandmen could offer animal tithes from freely-inherited land because Israel's economic strategy intentionally performed below the land's carrying capacity for such small allotments.

The Quantity of Yahweh's Tithe Did Not Decrease as the Number of Tithing Farmers Dramatically Decreased

Progressively fewer professional farmers resulted in progressively fewer tithers. That is why the divine source of Yahweh's tithe was never based upon the number of farmers or their labors. Yahweh ordered the tithe's divine *source* to produce its *subject* so that He could be the *donor* for the *object* of maintaining His disinherited *beneficiaries*. Put simply, because the divine source was Yahweh blessing the land to "laboriously give" its food, His tithe was not diminished if the number of tithers went from 500,000 to 500.²⁹⁹ Again, Yahweh's tithe had nothing whatsoever to do with any number of tithers "giving to God" and everything to do with Yahweh giving His unmerited food tithes to persons He precluded from inheriting the land of promise.

Divine Observance and Motivation

The divine observance was to simultaneously offer to Yahweh and *give (nathan)* the Sacred Funding Tithe to the disinherited beneficiaries (Deut 14:29) in the "year of the tithe"

Botticini and Zvi Eckstein, "From Farmers to Merchants, Conversions, and Diaspora: Human Capital and Jewish History," *Journal of European Economic Association* 5, no. 5 (September 2007): 887.

²⁹⁹ In fact, fewer tithers likely increased Yahweh's animal tithe. Ten farmers with nine animals each would offer no tithes. However, those same 90 animals under common stewardship resulted in 9 tithed animals.

(26:12) before reciting the ritual avowal of obedience to expressed commands:

I have removed the *sacred* from my house, and have also given it to the Levite, the stranger, the orphan, and the widow, in accordance with all Your commandments which You have commanded me; I have not violated or forgotten any of Your commandments (Deut 26:13) (emphasis supplied).³⁰⁰

The ritual avowal recites *command* or *commandment* four times (Deut 26:13–15). Its use of *sacred* aligns with Yahweh’s instruction for Levites to take from the sons the sacred inheritance tithe He gave them (Num 18:26), as shown by Moses’s use of the articular *tithe* in both passages (Num 18:26 and Deut 26:12 contain the Law’s only occurrences of *hamma ‘ăšêr*). Because the tithe’s elements are inseparably related, the avowal’s stated motivation of obedience requires annual-tithe scholars to identify a Mosaic command addressed to the sons to make an annual offering. However, the only Mosaic commands for the sons to observe the ritual are in the tithe *sedes doctrinae* (Deut 14:22–29) that commands no annual tithe offering.

Divine Venue

Among the seven ceremonial ordinances (Deut 12:6), the tithe’s divine venue is the most conspicuous distinguishing element. However, tithe scholars rarely comment on it.

The Venue Was “Your Gates” of the Farmers’ Nearest Walled City—Far away from the Temple

Yahweh’s divine venue naturally related to where (1) the food was produced and (2) His tithe beneficiaries lived and would “eat and be satisfied.” Therefore, Moses commanded farmers to deposit their tithes “at your gates” (Deut 14:28). The Levites who lived in or near each tithing

³⁰⁰ Tithe-takers preach a contradictory motivation—that tithing was a “matter of faith” in “eternal principles.” Morris, *Blessed Life*, 33. Faith-based tithing violates Paul’s teaching “to the contrary” that nothing in the Law—including tithes—was based upon faith (Gal 3:12). “Eternal principles” do not have a Yahweh-mandated forty-year moratorium after they are first introduced some 2500 years into redemptive history.

farmer's gated city received their tithes there regardless of whether it happened to be Jerusalem or a Levitical city.³⁰¹ Joshua names over one hundred walled cities with their towns and villages within the allotment of Judah alone (Josh 15:21–62). The spies' report of "large cities with walls to the sky" (Deut 1:28) is supported by archaeologists confirming hundreds of gated cities.³⁰²

However, Kelly proffers that the divine venue was the Levitical cities, relying on an incorrect interpretation of Neh 10:37.³⁰³ To the contrary, Yahweh relieved grain farmers from having to transport even one day's worth of grain to the temple (Deut 14:24–25).³⁰⁴ Thus, He did not command them to carry tithes from a whole year's triple grain crop to the temple or Levitical cities. It contradicts Yahweh's transportation accommodations expressed in the tithe statutes themselves to teach that the beneficiaries followed the tithing farmers to the Levitical cities,

³⁰¹ The Levites lived all over Israel, not just in the Levitical cities, as the phrase "Levites within your gates" (Deut 12:18) demonstrates. Jeremy M. Hutton, "The Levitical Diaspora: Modern Perspectives on the Levitical Cities Lists (A Review of Opinions)," in *Levites and Priests*, 46. See also, Thomas L. Constable, "Notes on Ezekiel, 2022 Edition," s.v., "45:5," <https://planobiblechapel.org/soniclight>. That fact is further established by the redemption laws for the Levites' residences—they had a permanent right of redemption for houses sold within a Levitical city, a one-year right for houses sold in non-Levitical walled cities, but no redemption rights for houses sold in non-walled villages (Lev 25:29–34).

³⁰² Proliferation of fortified cities is the "defining characteristic" of the Middle Bronze period. By 1800 BC sixty-five percent of Palestine's population lived in 400 known fortified cities. William G. Dever, "The Middle Bronze Age: The Zenith of the Urban Canaanite Era," *Biblical Archaeologist* 50, no. 3 (September 1987): 152–54; Jerome Murphy-O'Connor, *The Holy Land: An Oxford Archaeological Guide from Earliest Times to 1700*, 5th ed. (Oxford, UK: Oxford University Press, 2008) (providing scaled maps of the excavated areas of over seventy gated cities); Yuval Gadot, "The Iron I Settlement Wave in the Samaria Highlands and Its Connection with the Urban Centers," *Near Eastern Archaeology* 82, no. 1 (March 2019): 32–41 (archaeological surveys show "a very clear rise in the number of sites during the transition from the Late Bronze Age to the Iron I"); Joseph A. Callaway, "A New Perspective on the Hill Country Settlement of Canaan in Iron Age I," in *Palestine in the Bronze and Iron Ages*, ed. J. M. Tubb (London, UK: Routledge, 2016), s.v., "Infiltration and Settlement" (a "considerable influx of newcomers occurred at the end of the Late Bronze Age"). Despite that scholarship aligning with Joshua's allotments, Wazana regards the allotment accounts as "historically unreliable narratives." Nili Wazana, "The Chosen City: Conquest and Sanctification Traditions of Jerusalem," *Biblica* 98, no. 3 (2017): 340.

³⁰³ Kelly, *Teach Tithing*, 82–85. The Hebrew terms translated "cities of our tillage" (Neh 10:37) are *iyir* ("city") and *abodah* ("labor, work"). That cannot describe the Levitical cities, whose fields could not be worked or cultivated (Num 35:2–6). Moreover, "our tillage" in Neh 10:37 is first-person, whereas "they, the Levites" is third-person, clearly excluding the Levitical city fields from Nehemiah's command.

³⁰⁴ The Feast of Weeks lasted a single day. The Party Grain Tithe was not "offered to the Lord."

received their tithes, and then carried and drove all those tithes back to the very walled cities in which they were produced and would be stored, distributed, and eaten.

Although few topical tithe scholars discuss the statutory meaning of “your gates,” Daniel Frese surveys seven different interpretations and prefers “a covenantal gift of Yahweh,” meaning all towns in Israel because they carry special covenantal blessings.³⁰⁵ However, Frese’s definition fails to consider that the cities had gated walls. A semantic field study of “your gates” identifies *siege* (Deut 28:57). Jerusalem was a gated city; a *siege* or “fortified city”³⁰⁶ being sieged (2 Chron 32:10; Jer 19:9). The fortification served the surrounding population who “crowded into the cities in times of attack.”³⁰⁷ Thus, “your gates” means the nearest walled city in each farmer’s dependent geographic area where people gathered if attacked, engaged in commerce, were taught by the Levites, and deposited and received tithes (i.e., farmers in an unwallled village deposited tithes at the nearest walled city).

Historical-Theological Considerations for Why Yahweh May Have Selected “Your Gates” as the Divine Venue

ANE gate areas were prestigious centers of religious and social activities.³⁰⁸ City gates were traditional sites for major pronouncements by officials, identified citizenship,³⁰⁹ and served

³⁰⁵ Daniel A. Frese, “A Land of Gates: Covenant Communities in the Book of Deuteronomy,” *Vetus Testamentum* 65, no. 1 (2015): 33–52.

³⁰⁶ Warren Baker and Eugene Carpenter, *The Complete Word Study Dictionary: Old Testament* (Chattanooga, TN: AMG, 2003), 655.

³⁰⁷ R. Laird Harris, Gleason L. Archer, and Bruce K. Waltke, *Theological Wordbook of the Old Testament* (Chicago, IL: Moody, 1980), s.v., “1898.”

³⁰⁸ Eugene E. Carpenter, “Deuteronomy,” in *Zondervan Illustrated Bible Backgrounds Commentary*, ed. John H. Walton (Grand Rapids, MI: Zondervan, 2009), s.v., “17:5.”

³⁰⁹ D. Geoffrey Evans, “Coming and Going at the City Gate,” *Bulletin of the American Schools of Oriental Research*, no. 150 (April 1958): 33; Matthews, “Entrance Ways,” 25.

as the “nerve center” of the city³¹⁰ because nearly everyone passed through the gate multiple times daily.³¹¹ They were a focal point for commercial transactions and legal adjudication (Deut 21:15, 19; 22:24; 25:7).³¹² Deena Ragavan’s study of ANE mythology confirms that gates commemorated the gods’ “concluded journeys.”³¹³ Natalie May adds that city gates were especially important cultic places where live sheep were offered as an “audience gift.”³¹⁴ Significantly, some were named the “gate which hears prayers” where oaths and testimonies were sworn.³¹⁵ This ANE background informs much of Deuteronomy’s ritual tithe commands. While May correctly parallels that ancient use with Deut 17:2–9, it also demonstrably parallels the ceremonial sacred tithe avowal (Deut 26:13–15), as next shown.

When considering the work of all cited scholars and combining the unique similarities of “completed journey,” live sheep offerings, cultic worship, prayers, and divinely punishable vows at ancient city gates, ANE parallels to the tithe command and its ceremonial avowal are striking.

³¹⁰ Daniel A. Frese, *The City Gate in Ancient Israel and Her Neighbors: The Form, Function, and Symbolism of the Civic Forum in the Southern Levant* (Leiden: Brill, 2020), 127; Matthews, “Entrance Ways,” 25. Palestinian gates functioned like a Roman forum or Greek agora. D. Geoffrey Evans, “Gates and Streets: Urban Institutions in Old Testament Times,” *Journal of Religious History* 2, no. 1 (June 1963): 1–3.

³¹¹ Frese, *City Gate*, 6–8. Animals were often kept on the ground floor of residences, requiring pasture for grazing and water outside the gates. *Ibid.*, 129.

³¹² Carey Walsh, “Testing Memory: The Social Functions of City Gates in Biblical Memory,” in *Memory and the City in Ancient Israel*, ed. Diana V. Edelman and Ehud Ben Zvi (Winona Lake, IN: Eisenbrauns, 2014), 43–48.

³¹³ Deena Ragavan, “Entering Other Worlds: Gates, Rituals, and Cosmic Journeys in Sumerian Sources,” in *Heaven on Earth: Temples, Ritual, and Cosmic Symbolism in the Ancient World* (Chicago, IL: University of Chicago, 2013), 210–13.

³¹⁴ Natalie N. May, “Gates and Their Functions in Mesopotamia and Ancient Israel,” in *The Fabric of Cities: Aspects of Urbanism, Urban Topography, and Society in Mesopotamia, Greece and Rome*, ed. Natalie N. May and Ulrike Steinert (Boston, MA: Brill, 2014), 83. Extensive evidence of cultic activity has been found in the gate areas of Dan and Bethsaida, including iconic stelae, standing stones, and incense altars. Daniel A. Frese, “The Civic Forum in Ancient Israel: The Form, Function, and Symbolism of City Gates” (PhD diss., University of California, 2012), 251–52.

³¹⁵ Frese, “Civic Forum in Ancient Israel,” 97–98.

Tithes offered at “the end of the year” parallel the “completed journey” of an ecclesiastical year.³¹⁶ After offering tithes at city gates where ancient vows were sworn, tithers were commanded to swear the sacred tithe avowal (Deut 26:13–15), the truthfulness of which was enforced by promised curses, such as “devoured” fruit (Deut 28:38–41; Mal 3:11).³¹⁷

Moreover, the ancient significance of the gate as a sign of “citizenship” and social acceptance cannot be overstated. By choosing “your gates,” Yahweh taught Israel that proselyte sojourners were part of the covenantal community (Deut 1:16; 24:14). Neither they nor the widows were to be treated as second-class citizens but would receive their tithes at the place of justice. Perhaps Yahweh—the self-described “inheritance” of Levi (Num 18:20), “husband” of Israel (Isa 54:5), “father of the fatherless” (Ps 68:5), and “stranger” (Matt 25:43)—selected this venue to dignify His beneficiaries with the prestige associated with ANE gates. Employing His covenantal name (*egó eimi*), Jesus declared, “I am the door for the sheep” (John 10:7). The righteous shall enter “through the gate of Yahweh” (Ps 118:20), where *gate* (*shaar*) is the term that describes the divine venue for offering tithes in Deut 14:28.

Divine Beneficiaries

Land as covenant was so important that Yahweh established special benefits for the widows, fatherless, and proselyte Gentiles who could not freely inherit land.³¹⁸ Tithing food that

³¹⁶ In the LXX, Malachi’s rebuke for robbing God of the sacred tithe reads, “the year is completed.” Lancelot C. Brenton, *The Septuagint with Apocrypha: Greek and English* (1851; repr., Peabody, MA: Hendrickson, 1992) (Mal 3:8–10).

³¹⁷ Contra, Block, *Deuteronomy*, 432–33, who believes the ceremonial avowal (Deut 26:13–15) was given at the name place and suggests a “logistical problem” of accommodating thousands of worshippers at one time at the central sanctuary (he therefore concludes that “the year of the tithe” was not the third year for all farmers). However, unlike the first fruit avowal a few verses earlier, the tithe avowal specifically omits “where Yahweh shall place His name.” That suggests it was recited in the farmers’ home cities contemporaneous with their tithe offering, as the first fruit avowal was recited contemporaneous with its offering at the name place (Deut 26:5–10).

³¹⁸ Richard A. Rodríguez, “The Word of God for Safeguarding Creation: Bible-based Reflections to Reestablish the God–Humanity–Creation Covenant,” *Anglican Theological Review* 103, no. 2 (Spring 2021): 124;

Yahweh ordered the Land to laboriously give is inseparably related to the Abrahamic Covenant inheritance promised to the remnant of God (Zech 8:12).

Despite some scholars' characterization of tithe beneficiaries as *poor*, none presents a statutory development for that interpretation. Rather, that erroneous notion is directly traceable to and adopted from extrabiblical writings of Tobit, Josephus, and the Mishnah. Contemporary scholars adopt Jewish oral tradition to the point the label "poor tithe" is so widely accepted that others simply repeat it without challenge. The unscriptural "poor tithe" denigrates the redemptive work of Christ and must no longer go unchallenged.

The Law provided a support system for the poor but food tithes were extraneous to that system.³¹⁹ Although students are correct to observe Yahweh's love and provision for the poor, these blessings have nothing whatsoever to do with identifying His tithe beneficiaries. While tithe-opponents criticize tithe-takers for changing the tithe's divine subject from food to money, it is equally infirm to change the divine beneficiaries from people Yahweh disinherited from the land to the poor. Wealth-based tithing is foreign to Yahweh's glorious tithing system that was typological of the saints' unmerited inheritance in Him wholly apart from their worth or works.

The conjured "poor tithe" is without exegetical foundation. Moses uses *poor* frequently but never to describe the tithe beneficiaries. "Strictly speaking, no tithe goes to the poor in general."³²⁰ *Aliens, fatherless, and widows* form an association of terms that "is never used in

Hervey, *Tithe*, 21. See also, Paul D. Vrolijk, *Jacob's Wealth: An Examination into the Nature and Role of Material Possessions in the Jacob-Cycle (Gen 25:19–35:29)* (Leiden: Brill, 2011), 302 (the land promise is "the most important promise God makes regarding possessions").

³¹⁹ Food was reserved for the poor and aliens (but not widows and orphans) in normal harvest years (Lev 19:9–10). The poor (but not widows and aliens) had special rights to some parts of sabbatical food (Exod 23:11). In addition, all Israel could freely eat grain and fruit from somebody else's fields and vineyards (Deut 23:24–25). A key component of redemptive history is the doctrine of kinsman redemption, which clearly supported the poor.

³²⁰ Kang, "Dialogic Significance," 9.

combination” with terms that describe the poor (‘*ebyôn* and ‘*ani*).³²¹ Peter Vogt observes:

By steadfastly refusing to consider aliens, orphans, and widows as “poor,” Moses in Deuteronomy is insisting that they be integrated fully into the life of the nation, just as the Levites were to be. They, like the Levites, would serve as a barometer for the obedience of the nation.³²²

Calling the Sacred Funding Tithe the “poor tithe” is scripturally erroneous in four major respects. First, it creates a false distinction between the two tithes Moses actually commanded because the Party Grain Tithe (Deut 14:22) also benefitted Levites, widows, fatherless, and proselyte Gentiles (Deut 16:10–15). Thus, if either tithe were for the poor—and neither was—both were “poor tithes.” Second, the “poor” are distinguished from “Levites, widows, orphans, and aliens” all throughout the Law. Third, Scripture instructs that some beneficiaries were wealthy. Fourth, the common denominator of all tithe beneficiaries is the divine doctrine of inheritance—for which the tithe is uniquely typological. These points are next discussed.

Scripture Repeatedly Distinguishes the Tithe Beneficiaries from the Poor as Mosaic Legal Terms of Art

Chapter Two proposes a legal exegesis that respects Mosaic legal terms of art. Whereas *Levites*, *widows*, *fatherless*, and *aliens* were position-based covenantal classifications wholly independent of wealth, *poor* is a Mosaic wealth-based classification wholly independent of covenantal position. The Law’s distinction between *poor* and Yahweh’s tithe beneficiaries is

³²¹ Norbert Lohfink, “Poverty in the Laws of the Ancient Near East and of the Bible,” *Theological Studies* 52 (March 1991): 43. These beneficiaries “by their very definition, do not possess landed property.” Ibid., 44; Helga Kisler, “Love the Stranger for You Were Strangers: The Development of a Biblical Literary Theme and Motif” (PhD diss., Marquette University, 2016), 151 (calling the disinherited “marginalized”).

³²² Peter T. Vogt, “Social Justice and the Vision of Deuteronomy,” *Journal of the Evangelical Theological Society* 51, no. 1 (March 2008): 39. The triad is “never described as poor.” Suee Yan Yu, “Tithes and Firstlings in Deuteronomy” (PhD diss., Union Theological Seminary, 1998), 78. “They were not always poor.” Donald E. Gowan, “Wealth and Poverty in the Old Testament: The Case of the Widow, the Orphan, and the Sojourner,” *Journal of Bible and Theology* 41, no. 4 (October 1987): 344.

conspicuous and momentous—as demonstrated by His prophets who prosecuted that Law:

Thus has the Lord of hosts said, “Dispense true justice and practice kindness and compassion each to his brother; and do not oppress the *widow* or the *orphan*, the *stranger* or the *poor*” (Zech 7:9–10) (emphasis supplied).

Moreover, Jeremiah distinguishes *orphan* from *poor* by using both terms in the same verse (Jer 5:28). No cited “poor tithe” proponent deals with these infallible declarations. Unlike Josephus conflating these terms, the prophetic distinction between tithe beneficiaries and the poor is infallible (2 Pet 1:20–21). The fact that *widows*, *orphans*, and *aliens* are legally separate from *poor* is further proven by the harvest–gathering statutes that use and contrast all four terms (Lev 19:9–10; Lev 23:22; Deut 24:19–21). These statutes provided seven affirmative blessings. Only *aliens* received all seven, whereas *Levites* received none. Moreover, not one blessing was shared by the *poor*, *widows*, *orphans*, and *aliens*, as next shown.

The *poor* and *aliens*—but not the *widows* or *fatherless*—received the unharvested corners of the fields, gleanings of grain, and fallen grapes (Lev 19:9–10). However, the *widows*, *aliens*, and *fatherless*—but not the *poor*—received the grain sheaves that were “overlooked,” olives that remained after the first gathering (Deut 24:19–20), and remaining grapes (opposed to fallen grapes for the *poor*) (Deut 24:21). That compelling statutory scheme conclusively negates the conjured “poor tithe.” Moses twice specifically excludes the *poor* as tithe beneficiaries (Deut 14:29; 26:12). Thus, legal exegesis requires that the *poor* be distinguished from the tithe beneficiaries, precisely as Moses does in the harvest–gathering statutes.³²³ Alfred Friedl concurs:

In the Book of Deuteronomy, *the classic pair widow and orphan is not used in the group of the laws on debts that make stipulations for the poor, but in the group of laws that provide for the personae miserales who are not counted among the poor. The extended triadic formula of sojourner, orphan, and widow, which appears seven times, is mainly*

³²³ Cross, *Statutory Interpretation*, 87. For the tenet that different statutory terms necessarily convey different meanings, see Lowe and Potter, *Understanding Legislation*, 39.

*related to those social groups that do not have landed property.*³²⁴

Greg Gardner observes that the Mishnah (third century AD) devotes entire tractates to instructions on treating the poor. He writes that tractate *mPe'ah* is an “expansion” of the harvest-gathering statutes and “conflates these recipients into one undifferentiated mass, reduced and defined solely by monetary criteria.”³²⁵ As next shown, Yahweh gave His tithe to “persons in the society who lack an *inheritance*”³²⁶—the tithe’s unique typology.

The Tithe Beneficiaries Are Associated as Being Disinherited from the Land

Yahweh statutorily associates His tithe beneficiaries with a common characteristic that prompted Him to give tithes to all of them. Yahweh’s stated criterion for giving tithes to Levi is inheritance-based (Num 18:20–26; Deut 14:29). Thus, wealth must be eliminated as a criterion for Levi’s tithe associates.³²⁷ As next shown, the Law clearly provides that widows, fatherless, and aliens received tithes for the same reason the Levites did—none could freely inherit the land

³²⁴ Alfred Friedl, “The Reception of the Deuteronomic Social Law in the Primitive Church of Jerusalem According to the Book of Acts,” *Acta Theologica* 36 (January 2016): 191 (emphasis supplied), citing Norbert Lohfink, “The Laws of Deuteronomy: A Utopian Project for a World without Any Poor,” *Scripture Bulletin* 26, no. 1 (January 1996): 9–13 (citations omitted).

³²⁵ Gregg E. Gardner, “Who is Rich? The Poor in Early Rabbinic Judaism,” *Jewish Quarterly Review* 104, no. 4 (Fall 2014): 529–30. Tractate *mPe'ah* 8.8–9 is the “foundation” for treating the poor in subsequent Jewish texts, from the Middle Ages through the modern era. *Ibid.*, 526, citing Michael Hellinger, “The Emerging Definition of the Poverty Line in Jewish Law,” *Jewish Law Association Studies* 14 (2004): 127–39. Gardner opines that “the rabbis prioritize the fairness of the process over the equity of the outcome.” Gregg Gardner, “Pursuing Justice: Support for the Poor in Early Rabbinic Judaism,” *Hebrew Union College Annual* 86 (2015): 39. Michael Satlow writes that the rabbinic sages “vastly expanded” the meaning of Torah, and “positioned themselves as intercessors and facilitators of the divine reward.” Michael L. Satlow, “Fruit and the Fruit of Fruit: Charity and Piety among Jews in Late Antique Palestine,” *Jewish Quarterly Review* 100, no. 2 (Spring 2010): 244–45.

³²⁶ Spencer, “History of Israel,” 207 (emphasis supplied); Rodríguez, “Safeguarding Creation,” 124. The limited inheritance rights of women is commonly noted. Esau D. McCaulley, *Sharing in the Son’s Inheritance: Davidic Messianism and Paul’s Worldwide Interpretation of the Abrahamic Land Promise in Galatians* (New York, NY: T&T Clark, 2019), 169.

³²⁷ “The principle that a word or phrase ‘is known by its associates’ requires that statutory words should be construed in the light of associated wording in the statute.” Lowe and Potter, *Understanding Legislation*, 42.

of promised inheritance that Yahweh caused to give its food.³²⁸

Widows were precluded from inheriting from their husbands' estates, which were divided among the sons, with the firstborn receiving a double portion (Num 27:8; Deut 21:17).³²⁹ If there were no sons, the order of succession was daughters, brothers, uncles, and next of kin (Num 27:9–11). The *fatherless* (*yathom*) had widowed mothers (Exod 22:24; Lam 5:3), were under the age of 20,³³⁰ and therefore did not inherit (Num 27:8–11). *Aliens* were proselyte Gentiles who could not inherit land that was exclusively allotted to Israelites over the age of 20 (Num 26:2, 53). Because the tithe beneficiaries shared the covenantal position of disinherited, their inheritance tithe typifies the saints' inheritance based solely upon their position in Christ.

Scripture Instructs That Some Tithe Beneficiaries Were Actually Wealthy

The notion of wealth-based tithe beneficiaries is extraneous to Scripture, which instructs that some beneficiaries were actually quite wealthy by ancient Israel's standards. Although Levites could not *freely inherit* land, they could certainly *purchase and own* land.³³¹ In fact,

³²⁸ "Widows, orphans, outsiders, and Levites are related, not by their gender or by their poverty, but by their lack of land rights." Don C. Benjamin, "The Land Rights of Women in Deuteronomy," *Biblical Theology Bulletin* 47, no. 2 (May 2017): par. 31; Mayes, "Alien, the Fatherless, and the Widow," 201; Clark, "Tithe Offerings," 177; Wille, *Tithing*, 38; Patrick D. Miller, *Deuteronomy* (Louisville, KY: Westminster, 1990), 252; Woods, *Deuteronomy*, 205; Work, *Deuteronomy*, 259; Rodríguez, "Safeguarding Creation," 124; Walton, *Background Commentary*, 201; Kisler, "Love the Stranger," 151 (using "marginalized" rather than "disinherited"); Yang, "Vineyard," 30; Richard A. Taylor and Ray Clendenen, *Haggai, Malachi: An Exegetical and Theological Exposition of Holy Scripture* (Nashville, TN: B&H, 2004), 352 (using "landless" rather than "disinherited"); Ellman Barat, *Memory and Covenant: The Role of Israel's and God's Memory in Sustaining the Deuteronomic and Priestly Covenants* (Minneapolis, MN: Fortress, 2013), 87 (using "disenfranchised" instead of "disinherited").

³²⁹ See, e.g., Jonathan S. Milgram, "Laws of Inheritance," in *Judaism and the Economy*, ed. Michael L. Satlow (New York, NY: Routledge, 2019), 55.

³³⁰ This is proven by the daughters of Zelophehad, who were fatherless but not *yathom* and were allowed to inherit land that only persons over 20 could inherit (Num 26:2, 53; 27:6–7).

³³¹ Some scholars confuse freely inheriting land (which the beneficiaries could not do) with purchasing and owning land (which they could do). See, e.g., Kelly, *Teach Tithing*, 47; Martin, *Exodus*, 317. The tithe was all about unmerited inheritance; not purchasing and owning anything. Hervey, *Tithe*, 16. Unredeemed vowed land became the

Yahweh specifically instructs the Levite Jeremiah to purchase realty (Jer 32:6–44) and the Levite Barnabas owned and sold real estate (Acts 4:36). Since they owned real estate under the law of tithing, “poor tithe” scholars must make the untenable argument that Yahweh withheld tithes from Jeremiah and Barnabas that He promised to all Levites.³³² Since rich Levites clearly received tithes,³³³ so could rich widows, their minor children, and rich aliens.

Some widows were wealthy enough to own their own homes (Mark 12:40) and land, whose boundaries Yahweh protected (Prov 15:25). Since they could not inherit homes and land under the Law, those wealthy widows purchased them with money earned from their labors. The wealth-creating commerce for which “excellent wives” are praised (Prov 31:10–31) was not suddenly prohibited after their husbands died. Widow Tabitha is distinguished from the poor she aided by making and selling garments under the Law (Acts 9:36–39).

The Law specifically distinguishes aliens from the poor (Lev 19:10). Mark Glanville writes that the dominant use of *ger* in Deuteronomy designates “a stranger who is not dependent and may even be of some means.”³³⁴ Thus, “poor tithe” scholars must concoct an extrabiblical

permanent property of the priest at Jubilee (Lev 27:16–21), from which wealth they bought slaves (*qinyan*, “things acquired by purchase”) (Lev 22:11).

³³² McConville correctly observes that Levite property ownership is one of “a number of reasons” why Deuteronomy does not “present the Levite as poor.” McConville, *Law and Theology*, 74. Their land ownership is further confirmed by redemption laws dependent upon where their real estate was located (Lev 25:29–34).

³³³ Kelly devotes an entire chapter to wealth-based tithing and curiously writes, “there is not a single Old Covenant text which commands the poor to tithe.” Kelly, *Teach Tithing*, 65. However, there are only two commands for anyone to give a tithe and the poor were not exempt from either (Num 18:26–29; Deut 14:28). First, all Levites—who Kelly believes were poor—were commanded to tithe under penalty of death (Num 18:32). Second, Yahweh’s command for Levi to “take from the sons of Israel the tithe which I have given you from them” (Num 18:26) necessarily precludes any exemption therefrom for the “poor” sons of Israel. Simply put, if Yahweh’s concern for the poor exempted them from tithe offerings commanded under Deut 14:28, He would have instructed Levi about that exemption in Num 18:26. Kelly’s argument is no different from writing “there is not a single Old Covenant text commanding people with blonde hair to offer tithes.” It is a non sequitur. All sons stewarding food-producing, freely-inherited land were commanded to offer tithes, regardless of their wealth or hair color.

³³⁴ Mark Glanville, “The *Gër* (Stranger) in Deuteronomy: Family for the Displaced,” *Journal of Biblical Literature* 137, no. 3 (Fall 2018): 601.

exception to their extrabiblical redefinition of all tithe beneficiaries as *poor* to account for all the rich Levites, rich widows, and rich aliens whom Scripture identifies. The next subsection identifies a conspicuous case that negates wealth-based tithing.

Statutory Instructions for Redeeming Kinsmen from Wealthy Aliens Negate the “Poor Tithe”

Applying the harvest–gathering statutes against kinsman redemption disproves wealth-based tithing. Assume that a kinsman redeems his brother from a rich alien (*nasag*, “gain (riches,” Lev 25:47) and gives him some land with grape vines. The redeemed poor man gathers 6000 grapes, 500 remain, and 100 fall to the ground. Because he is poor, “poor tithe” proponents believe he did not have to tithe at all, thereby robbing God of His ability to give “all tithe of Israel” to Levi.³³⁵ However, despite being poor, the Law commanded him to tithe 600 grapes (Deut 14:28) and permit widows, fatherless, and aliens to eat the 500 grapes that remained on the vine (Deut 24:21). Because he was poor, he could eat the 100 grapes that fell (Lev 19:9).

Despite his wealth, the rich alien is prohibited from giving scriptural tithes that Levi could take only from the sons of Israel (Num 18:24). However, he could eat the poor man’s 500 remaining grapes, the 100 fallen grapes (Deut 24:21; Lev 19:10), and the poor man’s 600 tithed grapes (Deut 14:28; 26:12).

There is no case by which simple statutory application more clearly negates the denigrating wealth-based “poor tithe.” The poor brother could not eat the 500 grapes that remained on his own vines but the wealthy alien could (Deut 24:21). The wealthy alien could not tithe but received grapes that the poor brother was commanded to give aliens. That result is because Yahweh commands tithes to be given by people who freely *inherited* the land to persons

³³⁵ Wealth-based tithing effectively rewrites Num 18:21 to read “all tithe of *wealthy* Israel.”

He *disinherited* from that land—wholly without regard to anybody’s wealth. “Poor tithe” proponents—by inserting an extrabiblical wealth-based element into the equation—detract from the tithe’s quintessential typology—unmerited inheritance.

The “Poor Tithe” Violates the Covenantal Theology of Yahweh’s Blessed–Cursed Economy

Beyond unambiguous statutory instruction, students must consider the theological implications of teaching wealth-based tithing—which wholly contradicts Yahweh’s blessed–cursed covenantal economy (Deut 11:26–32). Yahweh promised temporal financial blessings for obedience (e.g., Lev 25:6; Deut 8:11–18). Thus, it would violate His divine justice to deny food tithes to widows simply because their obedience resulted in the very financial rewards He promised them. It is untenable for “poor tithe” proponents to teach that Yahweh denied Tabitha tithes because she made money and obeyed the Law by blessing the poor with her profit.³³⁶

The point is even clearer when it comes to the sons of Israel. Yahweh promised curses for disobedience (e.g., Deut 28:38–41). Those curses made the farmers poor—Yahweh’s purpose being to get their attention through financial discipline. Yahweh would similarly violate His own justice by relieving farmers from the tithe command simply because their disobedience rendered them poor.³³⁷ That is proven by Malachi’s declaration that Yahweh had already imposed the Deut 28:38–41 curse (Mal 3:8, 11), after which He commanded farmers made poor by their disobedience to offer the *whole tithe* (Mal 3:10).

If “wealth-based tithing” were scriptural, Mal 3 would have a whole different message

³³⁶ Such an argument effectively rewrites the Deut 14:29 tithe command by adding the word “poor” as an extrabiblical adjective for “widows,” in strict violation of Deut 4:2. The same is true of widows who purchased land with money earned by their labors (Prov 15:25).

³³⁷ They “used their poverty as a reason for robbing God in their tithes and offerings.” Peter Adam, *The Message of Malachi: “I Have Loved You,” Says the Lord* (Downers Grove, IL: InterVarsity, 2013), 106.

—something like, “Since your disobedience in not bringing the whole tithe has placed you under My curse and rendered you poor, you do not have to offer any more tithes whatsoever.” Thus, logically applied against the Law’s blessed–cursed economy, the unscriptural “poor tithe” is a theological absurdity.³³⁸ In short, Scripture expressly controverts the teaching that tithe beneficiaries were necessarily poor and that poor people were excused from offering tithes.

Divine Purposes

Yahweh’s tithe had two divine purposes—one temporal and one covenantal.

Yahweh’s Temporal Purpose Was for the Disinherited to “Eat and Be Satisfied”

Yahweh’s divine temporal purpose was for the tithe beneficiaries to “eat and be satisfied” (Deut 14:29). Since Yahweh prevented the Levites, Gentile proselytes, and Jewish widows and fatherless from freely inheriting the Land to grow their own food, He naturally gave them His substitutionary inheritance tithe. The Sacred Funding Tithe did not fund a short feast—it provided ongoing sustenance between each triennial “year of the tithe.”

The glory of Yahweh’s tithe system is illuminated by Israel’s topography and climate that dictated local agricultural practices.³³⁹ For example, mountains and hills fostered shepherding and viticulture on terraced hillsides,³⁴⁰ whereas the plateaus, valleys, and plains were suited for grain farming and cattle ranching. Much of the southern Levant had minimal rainfall suitable

³³⁸ Interpretations of law leading to an unreasonable or absurd result should be rejected. Walton, *Statutory Interpretation*, 183.

³³⁹ Carpenter, “Deuteronomy,” s.v., “1:24–25.”

³⁴⁰ “The principal beverage of southern Palestine had been wine for millennia.” McGovern, *Ancient Wine*, 225–26.

only for pastoral nomadism.³⁴¹ Moreover, the tithe command created a quasi-centralization of prolific sheep to reproduce on the Levitical fields and provide a fresh meat stock between each triennial sacred tithe (Num 35:2–5).³⁴² Thus, the tithe beneficiaries enjoyed an “elite diet” of fresh meat superior to what scholars believe was generally eaten in ancient Israel³⁴³—quite appropriate for beneficiaries to whom Yahweh committed His divine care and justice.

³⁴¹ William G. Dever, *Beyond the Texts: An Archaeological Portrait of Ancient Israel and Judah* (Atlanta, GA: SBL, 2017), 66. Moses’s second speech uses horticulture to contrast the Promised Land with Egypt, whose farmers irrigated the ground with their feet (Deut 11:10). See also, F. V. Greifenhagen, *Egypt on the Pentateuch’s Ideological Map: Constructing Biblical Israel’s Identity* (New York, NY: Sheffield, 2003), 188.

³⁴² Potkonyak believes that the Levitical fields that carried animal tithes (Num 35:3) were “part of the storehouses” that held tithes. Potkonyak, “The Truth,” 8. One scholar suggests that the combined area of all Levitical fields was fifteen square miles. Haydock, *Levitical Priesthood*, 57. However, there are only 9,600 acres in fifteen square miles. A city with an area of 13 acres would have a field size of 1,056 acres, meaning the 48 Levitical cities had fields much larger than Haydock suggests. Negev describes excavations revealing walled city areas such as Achzib (20 acres) and Ai (27.5 acres). Avraham Negev, *The Archaeological Encyclopedia of the Holy Land* (New York, NY: Nelson, 1986), 15, 21. Moreover, Sasson records that Levitical cities were among the largest cities in ancient Israel. Sasson, *Animal Husbandry in Ancient Israel*, 121, citing Phillip J. King and Lawrence E. Stager, *Life in Biblical Israel* (Louisville, KY: Westminster, 2001), 192.

The fields abundantly provided for Yahweh’s animal tithes. Hess correctly observes that Israel returned some of God’s land gift in the form of Levitical cities. However, he incorrectly parallels the Levitical cities with Alalakh Text 56, which provides for the transfer of lands in exchange for lifetime payments. Richard S. Hess, “Joshua,” in *Joshua, Judges, & Ruth*, ed. John Walton (Grand Rapids, MI: Zondervan, 2016), s.v., “Levitical Towns (21:1–45).” The Levites did not purchase or “own” the Levitical cities. They had no inheritance in the land, as Joshua declares three times (Josh 13:14, 33; 14:4).

³⁴³ Based upon ancient tablets containing meat recipes, MacDonald concludes that meat was reserved for “elite diets” in ancient Israel. Nathan MacDonald, *What Did the Ancient Israelites Eat? Diet in Biblical Times* (Grand Rapids, MI: Eerdmans, 2008), 388. See also, Cynthia Shafer-Elliott, “Food Preparation in Iron Age Israel,” in *Behind the Scenes of the Old Testament*, ed. Jonathan S. Greer, John W. Hilber, and John H. Walton (Grand Rapids, MI: Baker, 2018), 456.

Ancient desert monument art commonly depicts hunting scenes with large animals even though hunting was not a significant regional activity. Sheep and goats were the predominant meat stock. Yuval Gadot and Israel Finkelstein, “Environmental and Historical Impacts on Long Term Animal Economy: The Southern Levant in the Late Bronze and Iron Ages,” *Journal of the Economic and Social History of the Orient* 57 (2014): 712; Lidar Sapir-Hen, “Food, Economy, and Culture at Tel Dor, Israel: A Diachronic Study of Faunal Remains from 15 Centuries of Continuous Occupation,” *Bulletin of American Schools of Oriental Research* 371 (2014): 88 (wild game consisted of only 2–4% of eaten ungulates in the Middle Bronze and Iron Ages); Abra Spiciarich, Yuval Gadot, and Lidar Sapir-Hen, “The Faunal Evidence from Early Roman Jerusalem: The People behind the Garbage,” *Journal of the Institute of Archaeology of Tel Aviv University* 44, no. 1 (2017): 102–03 (wild game bones were only 1% of discovered bones). Thus, although desert art is inversely proportional to dietary reality, it is consistent with iconography not being “literal illustrations.” It simply suggests the image of man’s dominion over animals. Juan M. Tebes, “Iconographies of the Sacred and Power of the Desert Nomads: A Reappraisal of the Desert Rock Art of the Late Bronze/Iron Age Southern Levant and Northwestern Arabia,” *Die Welt Des Orients* 47, no. 1 (July 2017): 8–9.

Yahweh's Discriminatory Covenantal Purpose Was to "Set Israel High above the Nations"

Moses records Yahweh's divine covenantal purpose for the Sacred Funding Tithe immediately following his command for the sons to recite the tithe ritual avowal. Yahweh's inherently discriminatory covenantal purpose was to lift Israel "high above" the Gentile nations (Deut 26:16–19; Mal 3:10–12).³⁴⁴ No cited scholar observes the significant point that Scripture celebrates with an exclamatory "Praise the Lord!" the tithe's inherently discriminatory purpose and that the nations "have not known" His tithe ordinance:

He declares His words to Jacob, His *statutes* and His *ordinances* to Israel. He has not dealt thus with any nation; And as for His ordinances, they have not known them. Praise the Lord! (Ps 147:19–20).

Statutes (*choq*) is the same term used in Mal 3:7 and both it and *ordinances* (*mishpat*) appear in Mal 4:4 and in Moses's statement of the covenantal purpose for Israel to give tithes that no Gentile nation could give (Deut 26:16–19). Therefore, it is quite impossible for Christ's firstborn priests to observe Yahweh's discriminatory covenantal purpose for offering tithes that were part of the enmity "contained in ordinances" that Christ abolished for the church in order to make one new man (Eph 2:11–22; Gal 3:28).

Divine Frequency, Timing, and Amount

These three divine elements are inseparably related and further serve to negate both the Num 18 phantom annual tithe and the "poor tithe." More importantly, they shine bright light on the tithe's typology of unmerited inheritance.

³⁴⁴ Paying the tithe "engenders divine blessing" and strengthens the whole nation under the covenant. Menahem Herman, "Tithe as Gift: The Biblical Institution in Light of Mauss's Prestation Theory," *AJS Review* 18, no. 1 (1993): 67. That discriminatory purpose is recognized in the famous Acts 15 decree, where even the Judaizer James did not require Paul's Gentile converts to offer tithes.

Yahweh's Triennial Tithe Never Fell on a Land Sabbatical or Jubilee Year

The divine frequency of Yahweh's tithe was governed by His land sabbatical and Jubilee commands that prohibited food tithes 30% of the years. As shown in Chapter Three, fruit could not be gathered in any year 7 and grain could not be harvested in any year 8 (= year 1). Thus, Yahweh gave His tithe "every third year, the year of the tithe" (Deut 26:12)³⁴⁵ because it never fell on a land sabbatical or Jubilee year. Carle correctly observes that this was the only year the farming sons of Israel gave tithes.³⁴⁶

Tithes were thus conspicuous by their commanded infrequency. The divine timing of the "end of the year" (Deut 14:28) was commanded because fruit had to be offered while it was still fresh to be eaten or converted to oil and wine. As next shown, the divine frequency and timing dictated that the effective annual amount of Yahweh's tithe was nowhere close to the 20–23.3% taught by Josephus disciples Kelly, Coteau, and MacArthur.

Yahweh's Effective Annual Tithe of Animals Was $\leq 2.8\%$

Yahweh tithed His animals 28% of years but those tithes were actually several basis points less than 2.8% because He only gave "every tenth." A farmer with 99 animals would offer 9, an effective annual tithe of 2.54% ($9 \div 99 = 9.09 \times .28 = 2.54\%$). Each farmer's numbers varied—wholly independent of his income—depending upon how many animals he stewarded at the end of "the year of the tithe" (e.g., a farmer with ten sheep including a firstborn had to eat the firstborn at one of the feasts, rendering him incapable of making a tithe offering).

³⁴⁵ Kim Tan, "Pentecost, Jubilee, and Nation Building," *Vision* 15, no. 1 (Spring 2014): 74.

³⁴⁶ Carle, *Sacred Cows*, 346. Although beyond the scope of this study, the author has developed a seven-variable micro-economics proof that an annual tithe would decimate the Levitical fields contrary to Yahweh's laws of agricultural economics (e.g., Exod 23:29–30; Deut 7:22). Israel could not sacrifice or eat the highly-prolific sheep fast enough.

Yahweh's Effective Annual Tithe of Fruit Was Exactly 3.3%

In every century there were two Jubilees and 14 land sabbaticals where fruit was not gathered. So, fruit farmers tithed 28 times against 84 years of gathering, an effective annual tithe of 3.3% ($28 \div 84 = .33 \times 10\% = 3.3\%$). For example, if they produced 100 units of fruit each year against which they tithed 10 units, their effective tithe was $280 \text{ tithed units} \div 8400 \text{ gathered units} = 3.3\%$. Fruit farmers did not benefit from the triple-blessing grain crop.

Yahweh's Effective Annual Tithe of Grain Was Exactly 5%

Because half of Yahweh's grain tithes were against His triple-blessing crop, students must impute a level of production to derive an effective annual divine amount. Assuming a normal grain crop of 100 units in five years and a triple-blessing crop of 300 in year 6, each cycle produced 800 units (year 1 produced no harvestable crop because of the prohibition of sowing in year 7). Thus, the 14 tithing cycles yielded total production of 11,200 units ($800 \times 14 \text{ cycles} = 11,200$). Yahweh gave 40 units of grain tithes in each cycle (10 units in year 3 and 30 units in year 6), making His 100-year total grain tithe 560 units ($40 \text{ units} \times 14 \text{ cycles}$). Thus, Yahweh's effective annual grain tithe was 5% ($560 \text{ tithed units} \div 11,200 \text{ harvested units} = .05$). Imputing any annual crop production always yields an effective annual tithe of 5%.

As next shown, those divine amounts abundantly provided Yahweh's disinherited tithe beneficiaries with an elite diet of fresh meat, fruit (from which they could make wine and oil), and grain between each triennial tithe.

The Divine Frequency Aligned with and Perfectly Accommodated the Beneficiaries and Purpose

The divine elements complement each other. The divine frequency yielded an amount that perfectly aligned with (1) the purpose that the beneficiaries could "eat and be satisfied" and

(2) the percentage that the disinherited were of Israel's settled population.

That population is derived from Moses's Moab census that records 601,730 warriors and 23,000 Levites (Num 26:51, 62). Subtracting 110,580 members of trans-Jordan tribes who settled east of the Jordan derives 491,150 warriors settling in the land. Although that suggests the Levites were 4.47% of the population, the warriors were counted "from twenty years old and upward" whereas the Levites were counted "from a month old and upward" (Num 26:2, 62). Since the percentage of Levites is overstated, it must be adjusted downward by deriving how many Levites were under age 20 from the first census.³⁴⁷ Thus, the adult male population was right at 505,570 (491,150 warriors + 14,420 Levites), making the Levites some 2.85% of the initial settling Promised Land population ($14,420 \div 505,570 = 2.85\%$).

Those numbers divinely align the divine source, frequency, and purpose for Yahweh's tithe beneficiaries to "eat and be satisfied." Had Yahweh given His tithe every year—as many scholars teach—each Levite would receive 3.8 times more food than each individual farmer would have after tithing.³⁴⁸ That is why Yahweh only gave His tithe every "third year, the year of the tithe."³⁴⁹ Even commentators who do not engage the intricacies of the tithe ordinance

³⁴⁷ There were 8,580 Levites in the 20-year period between ages 30–50 in the first census (Num 4:48). Since the Levite population only grew by 1,000 males in 39 years, it is reasonably assumed they had about the same number of males under age 20 during the second census, deriving 14,420 adult male Levites settling in Israel (23,000 – 8,580). No Levites died in the wilderness as punishment for not entering the Land from the south or during any of the wilderness battles conducted after the first census because they had already been set apart as non-warriors. Scripture records that only one of the 250 men killed in the Korah rebellion was a Levite (Num 26:10–11, 58). See, e.g., Itamar Kislev, "What Happened to the Sons of Korah? The Ongoing Debate Regarding the Status of the Korahites," *Journal of Biblical Literature* 138, no. 3 (2019): 497–511.

³⁴⁸ Assume the 491,150 farmers each produced 10 units of food. They would each tithe 1 unit to the Levites and keep 9 to eat or sell. Each individual Levite would receive 34 food units ($491,150 \div 14,420 = 34.06$), compared to only 9 post-tithe food units for each tithing farmer ($34 \div 9 = 3.78$).

³⁴⁹ See, e.g., David Novak, "Divine Justice/Divine Command," *Studies in Christian Ethics* 23, no. 1 (February 2010): 6 (divine justice "functions as a criterion of judgment that prevents irrational interpretations" of specific divine commands).

observe that an annual tithe would have been “far too costly.”³⁵⁰

The Three-Tithe Model Actually Yields an Effective Annual Tithe of 9.8%—Not 23.3%

Josephus disciples teach that the sons of Israel gave an effective annual tithe of 23.3%. That number bears absolutely no nexus to the other divine elements and suffers from numerous problems.³⁵¹ As next shown—even when scholars include their Num 18 phantom annual tithe—their three-tithe model produces an effective annual amount of only 9.8%.

The Party Grain Tithe Was Eaten (or Sold to Buy Wine) but Not Given to Anybody or “Offered to Yahweh,” Reducing the Model from 23.3% to 13.3%

As established, the Party Grain Tithe was not against fruit or animals (Deut 14:22). Moreover, this tithe was not given to or “taken” by Levi or “offered to the Lord” (Num 18:24–26). Subtracting 10% that Josephus disciples erroneously assign to this tithe that was eaten (or sold to buy wine) but not “given to God” reduces the three-tithe model from 23.3% to 13.3%.

The Land Sabbatical and Jubilee Commands Further Reduce the Model from 13.3% to 10.3%

Of the few three-tithe proponents who discuss these commands, they universally understate their dramatic effect on the divine amount.³⁵² Chapter Three demonstrates that since

³⁵⁰ Gane, *Leviticus*, 560. Wheat was Israel’s principal crop. Walsh, “Viticulture,” 19. At a rate of 2,500 calories per day, a hectare of land devoted to grain supports 2.7 persons, compared to 0.6 persons if used for milk and only 0.2 persons if used to raise cattle. Jean Fourastié, *The Causes of Wealth*, ed. and trans. Theodore Caplow (New York, NY: Arno, 1975), 42. Yahweh gloriously provided Israel’s caloric requirements by providing half of His tithes against the calorie-rich triple-blessing grain crop.

³⁵¹ Chapter Three explains that Num 18 does not command an annual tithe and that the only tithe offered to Yahweh was the triennial Sacred Funding Tithe. Chapters Five and Eight discuss how the tithe rebukes of Amos, Malachi, and Jesus confirm that divine triennial frequency.

³⁵² Two teach that the land sabbatical precluded tithes only 14% of the years. Croteau, *Perspectives*, 13; MacArthur, *Whose Money*, 88. Two scholars acknowledge the two Jubilees to reckon no tithes 16% of years. Kelly, *Teach Tithing*, 53; Wille, *Tithing*, 38.

grain could not be harvested in any year 1, the sabbatical and Jubilee commands prohibited tithes an additional 14 years—meaning the Law precluded tithes 30% of the years. Thus, even if the Num 18 phantom annual tithe existed, it was not an effective annual tithe of 10%—it was only 7% ($10\% \times 70\% \text{ of years} = 7\%$). That scriptural instruction cuts another 3 points from their model, reducing it further from 13.3% to 10.3% (7% phantom annual tithe + 3.3% “poor tithe”).

Three-Tithe Proponents Wrongly Interpret “Every Third Year” as “Every Three Years,” Further Reducing the Model from 10.3% to 9.8%

Because Josephus disciples believe their “poor tithe” (Deut 14:28) was given every three years, they teach that it added 3.3% to the annual effective amount.³⁵³ As established in Chapter Three, it was only given 28 times in 100 years (2.8%)—further reducing the effective annual amount from 10.3% to 9.8% (7% phantom annual tithe + 2.8% “poor tithe”). Thus, the three-tithe model—even when counting the dubious Num 18 phantom annual tithe—results in an effective annual amount of 9.8%.

Josephus disciples Kelly, Croteau, and MacArthur attempt to impeach tithe-teachers by effectively arguing, “Don’t listen to them because the Law actually required an effective annual tithe of 20–23.3%.”³⁵⁴ However, rather than controverting the tithe-takers’ 10%, they unwittingly confirm it by promoting Josephus’s three-tithe model that results in an effective annual tithe of only 9.8%. If the divine amount is important enough to be taught, it is important enough to be

³⁵³ They misinterpret “third year” as “every three years” in violation of the statutory scheme. Kelly, *Teach Tithing*, 53; Croteau, “Analysis of Tithing,” 98; MacArthur, *Whose Money*, 87. “Every three years” would result in tithes commanded in years where no tithes could be offered—no fruit could be tithed in year 21 (7×3); no grain could be tithed in year 24 (8×3). If *ninth year* (Lev 25:22) meant “every nine years,” it would be year 54 (9×6). That would place the sixth-year triple-blessing crop in year 51—a sabbatical year with no grain harvest because Jubilee prohibited sowing grain in year 50 (Lev 25:11). For proof that the phrase cannot mean “every three years,” see Tan’s chart, where he proffers that tithes were commanded to be offered in years 21 and 42, which were both land sabbatical years. Tan, “Jubilee,” 75.

³⁵⁴ Kelly, *Teach Tithing*, 52; Croteau, “Reconstructing Giving,” 244; MacArthur, *Whose Money*, 87.

accurately taught. Correctly teaching the divine amount shines bright light on the divine object of providing a substituted inheritance for persons Yahweh disinherited from the Promised Land. Simply put, teaching the phantom annual tithe and “poor tithe” masks Christ’s glory and His redemptive work typified by His inheritance tithe. It is bad teaching that scholars must abandon.

Conclusion

This chapter explains how the twelve divine elements of Yahweh’s tithe intentionally and inseparably relate to, illuminate, and confirm each other. The tithe assets were live animals and unprocessed fruit and grain produced solely by Yahweh causing the land to “laboriously give” its food—whereby Yahweh freely provided all three economic factors to produce the four tithe assets. Since the tithe typifies the saints’ unmerited inheritance in Christ, Yahweh specifically excludes proceeds of man’s labors, such as wine, oil, wool, cut meat, hides, and new bread—demonstrating that His tithe had nothing whatsoever to do with the labors, worth, or works of man and illuminating the tithe’s essential typology—unmerited inheritance.

The divine source of tithes—Israel’s unmerited inheritance of the land—interacts with Yahweh’s inheritance and agricultural economics laws and Joshua’s small initial allotments to demonstrate that very few sons of Israel owned enough freely-inherited land to offer animal tithes. Because grain farmers were similarly limited by their small inherited tracts, Yahweh miraculously ordered a triple-blessing crop every tithing cycle.

Moreover, Scripture informs that very few members of the covenantal community could offer tithes from freely-inherited land. Since *tithe* means *ten*, it is appropriate that Scripture provides ten categories of persons within the covenantal community who could not give scriptural tithes. None of the following groups of people could offer tithes from the produce of the land: (1) land-owning women, (2) land-owning Levites, (3) land-owning sojourning Gentiles,

(4) trans-Jordan tribal members, (5) sons who moved out of the Promised Land, (6) animal farmers who owned no more than their inherited allotment, (7) adult males who worked the land of their fathers, (8) paid agricultural workers, (9) sons who reached the majority status of twenty years before they inherited their own land at the next Jubilee, and (10) sons who entered one of the more than seventy non-agricultural occupations mentioned in Scripture.

Those facts combine to reveal that something less than 20% of the covenantal community could offer scriptural tithes—meaning tithes had nothing to do with the covenantal community “giving to God” and everything to do with Yahweh giving His unmerited food tithes to persons He disinherited from the Land of promised inheritance—not “poor persons.”

The triennial frequency relates to the divine beneficiaries, whom Yahweh prohibited from freely-inheriting the land of promised inheritance, whereby Yahweh gave His tithe 28% of the years to the Levites—2.85% of Israel’s initial settling population—plus the Gentile proselytes and Jewish widows and fatherless. Yahweh’s effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%) adequately allowed His beneficiaries to “eat and be satisfied” between each triennial “year of the tithe.” In fact, Yahweh’s tithe beneficiaries enjoyed an “elite diet” that included meat sourced from the animal tithes that reproduced on the Levitical fields to provide a fresh meat stock between each triennial “year of the tithe.”

Chapter Eight discusses how key divine elements of Yahweh’s tithe are included in John’s new creation vision to confirm that Yahweh’s tithe typifies the saints’ unmerited inheritance in Christ and His worldwide eternal kingdom.

CHAPTER FIVE: PROPHETIC CONFIRMATION OF THE DIVINE ELEMENTS OF YAHWEH'S TITHE

Of the three divisions of the Hebrew canon, the Law “stands at the heart” of biblical revelation which the Prophets and Writings confirm without contradiction.³⁵⁵ This chapter argues that the three Deuteronomic Covenant prophetic tithe rebukes (Amos 4:4–5; Mal 3:7–12; Matt 23:23) confirm without contradiction the tithe’s divine elements set forth in Chapter Four.

Hermeneutical Considerations for Interpreting Prophetic Tithe Rebukes

This section provides three considerations for interpreting the prophetic tithe rebukes.

Identify Relevant Forms of Figurative Language

Prophets often employ figurative language including metaphor, simile, irony, oxymoron, and hyperbole. Metaphors are the “lifeblood of prophecy”³⁵⁶ and carry meaning from a referent to the subject across conceptual domains. Exegetes may thus interpret the subject’s meaning from the literal meaning of the imported image. Stephen Brown describes two inherent dangers when interpreting metaphors: (1) applying literal meaning to what is intended as figurative and (2) stretching the proposition beyond the author’s intent.³⁵⁷

There are two additional dangers when interpreting prophetic tithe rebukes. The first is

³⁵⁵ Paul L. Redditt, “Prophecy, History of,” in *Dictionary of the Old Testament Prophets*, ed. Mark J. Boda and J. Gordon McConville (Downers Grove, IL: InterVarsity, 2012), 587–88.

³⁵⁶ D. Brent Sandy, *Plowshares and Pruning Hooks: Rethinking the Language of Biblical Prophecy and Apocalyptic* (Downers Grove, IL: InterVarsity, 2002), 70. For a discussion of transferred meaning, see Roger Good, “The Divine and Mystical in Figurative Language,” *Affirmation & Critique* 17, no. 2 (Fall 2012): 70; Job Y. Jindo, *Biblical Metaphor Reconsidered: A Cognitive Approach to Poetic Prophecy in Jeremiah 1–24* (Winona Lake, IN: Eisenbrauns, 2010), xiii; Anicia Del Corro, “The Use of Figurative Language,” *Bible Translator* 42, no. 1 (January 1991): 116.

³⁵⁷ Stephen J. Brown, “The Interpretation of the Figurative Language of Holy Scripture,” *American Ecclesiastical Review* 87, no. 1 (July 1932): 28–30.

unbridled metaphoromania (applying figurative meaning to texts intended as literal), for which Malachi is fertile ground.³⁵⁸ For example, Morris teaches that *devourer* (Mal 3:11) is a metaphor for Satan rather than the promised curse of literal insects (Deut 28:38–41).³⁵⁹ Similarly, poured-out blessings from the “windows of heaven” (Mal 3:10) reference promised rain from the “storehouse of heaven” (Deut 28:12). These promised literal blessings and curses were integral to Israel’s blessed–cursed economy.³⁶⁰

A second danger is failing to distinguish metaphors from similes. Unlike metaphors, similes import a *nonliteral* meaning introduced by *like* or *as* (*ki*, *kə*) and are “less direct and less emphatic” than metaphor.³⁶¹ For example, Ezekiel uses the prefixed preposition *kə* to prophesy

³⁵⁸ See, e.g., Graham S. Ogden, “The Use of Figurative Language in Malachi 2:10–16,” *Bible Translator* 39, no. 2 (April 1988): 223–30 (none of the Mal 2 sins of unfaithfulness is literal). Contra, Stephen G. Dempster, *Dominion and Dynasty: A Theology of the Hebrew Bible* (Downers Grove, IL: InterVarsity, 2003), 187.

³⁵⁹ Morris, *Blessed Life*, 42. Another scholar views *devourer* as a “metaphor of both sterility and military invasion.” B. Onoriode Boloje, “Returning to Yahweh and Yahweh’s Return: Aspects of שׁוֹרֵף in the Book of Malachi,” *Old Testament Essays* 33, no. 1 (October 2020): 154.

³⁶⁰ Daniel C. Hall, “A Classical Analysis of Malachi’s Rhetoric: A Call to Faith, a Call to Fear” (PhD diss., New Orleans Baptist Theological Seminary, 2001), 115. See also, John Goldingay and Pamela J. Scalise, *Minor Prophets II* (Grand Rapids, MI: Baker, 2009), 354 (Mal 3:10 relates to the Deut 14:29 promised blessings for offering tithes); James McKeown, “Blessings and Cursing,” in *Dictionary of the Old Testament Pentateuch: A Compendium of Contemporary Biblical Scholarship*, ed. T. D. Alexander and David W. Baker (Downers Grove, IL: InterVarsity, 2003), 83–87; Hervey, *Tithe*, 75 (Mal 3:10 relates to blessings “on your storehouses” in Deut 28:8).

Contra, scholars who deny that Mal 3:10 promised Israel temporal financial blessings. David T. Williams, “The Windows of Heaven,” *Old Testament Essays* 5 (1992): 403, 409 (“windows of heaven” references God intervening “for the purposes of judgement” and is “far from a proof-text for a guaranteed abundance of prosperity in response to tithing”); Jerry Hwang, “Syncretism after the Exile and Malachi’s Missional Response,” *Southern Baptist Journal of Theology* 20, no. 3 (2016): 62 (Malachi did not promise “extraordinary prosperity” but “everyday sustenance from the land as described in the book of Deuteronomy”). To the contrary, “The Lord will make you abound in prosperity” (Deut 28:11). Since Malachi is an effective commentary on Deut 28, it is unclear how these scholars interpret the promised blessings of that chapter.

Thus, prosperity teachers’ interpretation of Mal 3:10 is not exegetically infirm—they correctly teach the Law’s promised temporal physical blessings. Rather, their error is a lack of hermeneutical canon sense—applying the Deuteronomic Covenant’s blessed–cursed dichotomy to the New Covenant economy of faith. See, e.g., Anthony R. Petterson, “The Book of Malachi in Biblical Theological Context,” *Southern Baptist Journal of Theology* 20, no. 3 (2016): 23; Timothy Lim, “Blessings in the Prophets and the Wisdom: A Response to Charismatic Christian Hermeneutics, and a General Application for Christian Living,” *Evangelical Review of Society and Politics* 6 (2012): 1–31. Similarly, scholars who deny the promised blessings of Mal 3:10 erroneously apply New Covenant theology anachronistically to the Old Covenant’s blessed–cursed economy.

³⁶¹ Jindo, *Biblical Metaphor*, xv. See, e.g., Num 18:30 (Levi’s tithe will be reckoned “as produce” [*kiṭḇū’at*] of the winepress). The non-literal simile *ki* is consistent with the fact that wine could not be tithed.

that the millennial kingdom will be “like garden”(*kəḡan*) (Ezek 36:35), as distinguished from the eternal kingdom’s literal new creation.³⁶²

Consider Canonical Context

A second consideration is canonical consciousness of which aspect of redemptive history a prophecy addresses. Robert Carroll distinguishes “prophetic” from “apocalyptic” images on two grounds. Prophetic images address the nation of Israel and its then-present or imminent history, whereas apocalyptic images envision future expectations for the elect remnant of Israel and relate less to Israel’s present realities.³⁶³ Although Bruce Vawter believes the exile neatly separates these two types of prophecy,³⁶⁴ Mal 3 features both historic (3:7–12) and apocalyptic prophecy (3:1–6; 16–18).³⁶⁵ Since the remnant of Israel (Mal 3:6) will not offer tithes in the New Covenant’s millennial kingdom (Ezek 44:29–30), Malachi’s use of historical (as opposed to apocalyptic) prophecy when discussing the tithe ordinance aligns with the tithe’s inheritance

³⁶² Ezekiel’s simile simply means that the desolate land is replaced by fertile land and made “like” the garden, indicating divine control. Julie Galambush, “This Land Is My Land: On Nature as Property in the Book of Ezekiel,” in *Every City Shall Be Forsaken: Urbanism and Prophecy in Ancient Israel and the Near East*, ed. Lester L. Grabbe and Robert D. Haak (Sheffield, UK: Sheffield, 2001), 85–86. See also, Merrill F. Unger, “The Temple Vision of Ezekiel,” *Bibliotheca Sacra* 105, no. 420 (October 1948): 432 (“Ezekiel’s earthly city does not attain the glory and the magnificence of John’s heavenly city. It will give way to the eternal New Jerusalem”). This interpretation is supported by Ezekiel’s vision of seas, closed gates, the temple, and need for the moon, all of which John identifies as specifically non-existent in his vision of the eternal kingdom’s literal new creation (Rev 21–22). Chapter Eight discusses why students should not conflate the absence of tithes in the millennial kingdom with Christ’s ultimate fulfillment of the ordinance in the eternal kingdom.

³⁶³ Robert P. Carroll, “Twilight of Prophecy or Dawn of Apocalyptic,” *Journal for the Study of the Old Testament* 4, no. 14 (June 1979): 5.

³⁶⁴ Bruce F. Vawter, “Apocalyptic: Its Relation to Prophecy,” *Catholic Biblical Quarterly* 22, no. 1 (January 1960): 36.

³⁶⁵ Schuller correctly observes that while Malachi’s response is eschatological in Mal 2:17–3:5, it is “temporal” in his promised prosperity based upon giving tithes. Eileen M. Schuller, “Book of Malachi,” in *New Interpreter’s Bible*, vol. 7 (Nashville, TN: Abingdon, 2003), s.v., “Malachi 3:6–12.” See also, Bob Wielenga, “The Delay of the Day of the Lord in Malachi: A Missional Reading,” *In Die Skriflig* 52, no. 1 (2018): 6 (Malachi’s rebuke addresses both the postexilic community and the remnant of Israel). For further discussion of prophetic and apocalyptic eschatology in Malachi, see, Elmer A. Martens, “Eschatology,” in *Dictionary of the Old Testament Prophets*, 178–80.

typology (i.e., as shown in Chapter Eight, no tithes will be offered in the kingdom because the tribe of Levi will receive its promised inheritance) (Ezek 45:5; 48:13–14).

Respect the Covenantal Role of the Prophet

The third and most important consideration is the covenantal role of prophets, who served as reformers and declared the Word of God when Israel strayed from the covenant.³⁶⁶ Prophets “have not just told us to rightly divide the word of truth (2 Tim 2:15) but have shown us how to do it.”³⁶⁷ Because the covenantal tithe rebukes prosecuted Mosaic commands, they should not be treated as descriptive historical narratives. Thus, the chief requirement for properly interpreting the prophetic tithe rebukes is a mastery of the Mosaic tithe statutes.³⁶⁸ By way of background and to enhance the study’s discussion of Scripture’s three prophetic tithe rebukes, the next section addresses the inheritance typology of Jeremiah’s *tebuah* metaphor.

³⁶⁶ Gerhard von Rad, *The Message of the Prophets* (New York, NY: Harper & Row, 1962), 12. See also, Kevin P. Wax, “The Intricate Relationship between Politics and Religion in the Hebrew Bible: The Prophet Amos as a Case Study” (PhD diss., University of Stellenbosch, 2013), 92; Ehud Ben Zvi, “The Prophets—References to Generic Prophets and Their Role in the Construction of the Image of the ‘Prophets of Old’ within the Postmonarchic Readership of the Book of Kings,” *Zeitschrift Für Die Alttestamentliche Wissenschaft* 116, no. 4 (2004): 560 (the “divine instruction (Torah) was sent to Israel” through its prophets); Do-Hwa Huh, “Prophetic Preaching as Faithful Witness to the God’s Word and the Community: Biblical Perspectives on the Social Role of the Prophet,” *한국기독교신학논총* 39 (May 2005): 277; Gene M. Tucker, “The Role of the Prophets and the Role of the Church,” *Quarterly Review* 1, no. 5 (Winter 1981): 13 (prophets were “interpreters of the law”).

³⁶⁷ Abner Chou, *The Hermeneutics of the Biblical Writers: Learning to Interpret Scripture from the Prophets and Apostles* (Grand Rapids, MI: Kregel, 2019), 52, 201. Wood adds that the prophets’ task was reformation by exhorting Israel to return to the Law. Leon J. Wood, *The Prophets of Israel* (Grand Rapids, MI: Baker, 2012), 69, citing John Bright, *A History of Israel* (Philadelphia, PA: Westminster, 1959), 246; Adam C. Welch, *Prophet and Priest in Old Israel* (Oxford, UK: Blackwell, 1953), 35. For a discussion of the difference between the teaching priest and the exhorting prophet, see, Walther Eichrodt, *Theology of the Old Testament*, trans., J. A. Baker (Philadelphia, PA: Westminster, 1961), 339–45. The tithe rebukes of Amos, Malachi, and Jesus did not announce new laws but simply exhorted Israel’s return to the unambiguous Law with a proper attitude. For discussion of the role of Amos and Malachi as prosecutors of the Law as part of the *missio Dei*, see, Jerry Hwang, “My Name Will Be Great among the Nations: The *Missio Dei* in the Book of the Twelve,” *Tyndale Bulletin* 65, no. 2 (2014): 169–79.

³⁶⁸ J. Carl Laney, “The Role of the Prophets in God’s Case against Israel,” *Bibliotheca Sacra* 138, no. 552 (October–December 1981): 316 (understanding the Mosaic Covenant is “essential to an appreciation of the role of the prophet”), citing Meredith G. Kline, *The Structure of Biblical Authority* (Grand Rapids, MI: Eerdmans, 1972), 59 (describing four prophetic functions) and Hobart Freeman, *An Introduction to the Old Testament Prophets* (Chicago, IL: Moody, 1968), 48–50 (describing three functions).

Jeremiah 2: The Inheritance Typology of Israel as Yahweh's First *Tebuah*

No cited topical tithe scholar treats this prophecy, perhaps because Jeremiah does not mention *tithe*. However, he does use *tebuah*, Moses's definitional term of art for the four tithe assets (Deut 14:28). Because *tebuah* shares a semantic field with and defines *tithe*, Jer 2 provides a profitable overview of the tithe's typology. Jeremiah uses *tebuah* to describe Israel's unmerited inheritance among the nations—the very typology of Yahweh's *tebuah* tithe.³⁶⁹

The Metaphor of Marriage (Jer 2:2)

Jeremiah first proclaims Israel's betrothal. Key terms for dating this betrothal are “remember” (*zakar*) and “your youth” (*naur*) (Jer 2:2). Ezekiel employs both terms when prophesying that Yahweh will remember His covenant made with Israel “in the days of your youth” (Ezek 16:60). That is the Deuteronomic Covenant made on the plains of Moab seventy days before Israel entered the land.³⁷⁰ It was made with Israel's youthful wilderness generation who carried (*nasa*) the burden of the exodus generation's unfaithfulness (Num 14:33) as she followed Yahweh through the wilderness and into the land of promised inheritance (Jer 2:6–7).

The Metaphor of “First of His *Tebuah*” (Jer 2:3)

This metaphor illustrates the importance of sensitivity to Mosaic legal terms of art. For example, the ESV, KJV, NIV, and HCSB all erroneously translate *reshith* as “firstfruits” instead of “first” (NASB). In the Pentateuch, “firstfruits” is always *bikkurim*, which nowhere appears in

³⁶⁹ Chapter Seven discusses the Heb 7 illumination of Abram's providential tithe by emphasizing that it was given by “the one who had the promises” that include a progeny of many nations.

³⁷⁰ Contra, Hattie Lalleman, *Jeremiah and Lamentations* (Downers Grove, IL: InterVarsity, 2013), 76, who believes the betrothal identifies the Sinai Covenant made before most of the wilderness generation were even born.

Jeremiah. They are separate Mosaic legal terms such that *reshith* twice modifies and limits *bikkurim* (Exod 23:19; 34:26). Proper identification of Jeremiah's Mosaic legal locution is essential to interpreting his metaphors.

For example, although the Law nowhere commands a frequency for offering individual firstfruits,³⁷¹ Kaiser believes the firstfruits ordinance illuminates Jeremiah's metaphor with the obligation a wife owes to her husband.³⁷² Conversely, Christopher Wright properly derives the inheritance typology of Jeremiah's *tebuah* metaphor—but for the wrong reason. Although he correctly states that the Deut 26:1–11 “first fruit” (*reshith peri*) command has “rich historical and theological significance,”³⁷³ that offering has nothing to do with Jeremiah's “first produce” (*reshith tebuah*) metaphor. Jeremiah uses *tebuah*—the divine subject of Yahweh's inheritance tithe (Deut 14:28). As next shown, only the tithe ordinance conveys Jeremiah's message.

Since *tebuah* includes *sown grain* (Deut 14:22), Jeremiah uses it oxymoronically³⁷⁴ to explain that Yahweh made the wilderness generation His “first *tebuah*” in “a land *not sown*” (Jer 2:2). Because the sons ate *tebuah* but no *bikkurim* in the Promised Land, “firstfruits” would transfer no literal meaning for “it” in the phrase “all who ate of it” (Jer 2:3).³⁷⁵ However, since

³⁷¹ Firstfruits at the Feasts of Bread and Weeks were corporate national offerings. For example, the Weeks firstfruits were offered contemporaneously with several animals, a command to the “congregation as a whole and not to households.” Erhard S. Gerstenberge, *Leviticus: A Commentary*, trans. Douglas W. Stott (Louisville, KY: Westminster, 1996), 347. The Lev 2:14 instruction for individual firstfruits offerings commands no frequency.

³⁷² Walter C. Kaiser Jr., *Walking the Ancient Paths: A Commentary on Jeremiah* (Bellingham, WA: Lexham, 2019), 46. As the chosen nation, Israel certainly owed obedience to Yahweh. However, the essence of the metaphor is Yahweh's *tebuah* inheritance of all nations. Although Kaiser's suggestion is theologically sound, Jeremiah's use of *tebuah* does not import a metaphorical image from the firstfruits ordinance.

³⁷³ Christopher J. Wright, *The Message of Jeremiah: Against the Wind and Tide* (Downers Grove, IL: InterVarsity, 2014), 62. That offering commemorated Israel's redemption from slave labor.

³⁷⁴ For treatment of prophetic use of oxymoron, see Jack R. Lundbom, *The Hebrew Prophets: An Introduction* (Minneapolis, MN: Fortress, 2010), 189.

³⁷⁵ Although Jeremiah uses “eat” (*akal*) metaphorically, Malachi uses it literally to refer to insects devouring Israel's fruit (Mal 3:11, quoting Deut 28:38–41). As shown, context, Mosaic legal locution, and canonical consciousness are all essential to exposition of prophecy.

Israel ate no *tebuah* in the *wilderness*, she would understand that the “guilty” who tried to metaphorically “eat” Yahweh’s wilderness first *tebuah* included Arad, Sihon, and Og (Num 21).

Finally, Gary Yates correctly observes that the nexus between the metaphors of marriage (2:2) and “first of His *tebuah*” (2:3) is “the notion of property.”³⁷⁶ As next shown, that inheritance-based nexus precedes an oracle of judgement and covenantal lawsuit for Israel dishonoring her marriage, furthering the first *tebuah* motif.³⁷⁷

Jeremiah’s *Tebuah* Metaphor Is Inseparably Related to the Doctrine of Unmerited Inheritance

Jeremiah’s use of *tebuah* reveals that his metaphor has nothing to do with *firstfruits* or *first fruit*. Rather, it is an oracle of salvific inheritance that relates to Jeremiah’s appointment as “a prophet to the nations” (Jer 1:5). The point of his metaphorical rebuke is that Yahweh made the wilderness generation His betrothed who inherited the land (as the exodus generation who received the Sinaitic Covenant did not) and chose them to witness Him to the nations as the “first of His *tebuah*”—the inheritance of all nations (Ps 2:8)³⁷⁸—rather than to serve as their harlot.³⁷⁹

That inheritance metaphor is romantically symmetrical with Yahweh’s inheritance tithe.

³⁷⁶ Gary E. Yates, “Jeremiah’s Message of Judgment and Hope for God’s Unfaithful ‘Wife,’” *Bibliotheca Sacra* 167, no. 666 (April–June 2010): 147, citing Angela Bauer, *Gender in the Book of Jeremiah: A Feminist-Literary Reading* (New York, NY: Peter Lang, 1999), 22. “Of all the prophets, Jeremiah is most vocal on the subject of land, whether physical, political, or theological, for which reason he is described as ‘the poet of the land par excellence.’” Hilary F. Marlow, “Land,” in *Dictionary of the Old Testament Prophets*, 489, citing Walter Brueggemann, *The Land: Place as Gift, Promise, and Challenge in Biblical Faith*, 2nd ed. (Minneapolis, MN: Fortress, 2002), 101.

³⁷⁷ Edwards approves of Lundbom’s chiasm of Jer 2:4–9 leading to the prophetic lawsuit. Timothy M. Edwards, “The Heart of the Problem: The Problem of the Heart in Jeremiah,” *Churchman* 132, no. 2 (Summer 2018): 150.

³⁷⁸ All nations will “walk by the light that shines in the new Jerusalem” and will come and worship. John Goldingay, *Old Testament Theology*, vol. 2, *Israel’s Faith* (Downers Grove, IL: InterVarsity, 2006), 832–33.

³⁷⁹ For a discussion of prophetic use of honor and shame, see Tchavdar S. Hadjiev, “Honor and Shame,” in *Dictionary of the Old Testament Prophets*, 333–38.

Just as Yahweh's tithe of *tebuaḥ* allowed the disinherited to "eat and be satisfied" (Deut 14:29; 26:13), so does He "satisfy the longing soul" (Ps 107:9) whereby saints from all nations "will be filled" (Matt 5:6) and "never go hungry" (John 6:35). Moreover, as Israel was the unmerited first *tebuaḥ* of Yahweh's inheritance of the nations, His tithe of *tebuaḥ* typifies the saints' unmerited inheritance in Christ. Against that background, the study next argues that all three Deuteronomic Covenant prophetic tithe rebukes confirm the divine elements of Yahweh's tithe.

The Tithe Rebukes of Amos and Jesus Confirm the Divine Elements of the Sacred Funding Tithe

Because prophetic intent is more clearly demonstrated by Jesus's rebuke, it is treated below to shed light on Amos's rebuke, for which there is less scholarly consensus. This section argues that Amos 4:4–5 identifies the divine triennial frequency of Mosaic tithe offerings.

Israel Was Doing Something Wrong That Caused Amos to Instruct Them to "Multiply Transgressions" by Offering Tithes Every Three Days

Stephen Bramer characterizes Amos as a "covenant enforcement document"³⁸⁰ and there is scholarly agreement that Amos 4 depicts a covenantal lawsuit.³⁸¹ The covenantal term *return* (*shub*) is a common prophetic exhortation³⁸² (e.g., Mal 3:7) that occurs five times in Amos 4.

³⁸⁰ Stephen J. Bramer, "The Literary Genre of the Book of Amos," *Bibliotheca Sacra* 156 (1999): 45. Conspicuously, Israel is the only nation of the eight that did not receive Amos's prophetic judgment by fire. Fire was fitting punishment against the Gentiles' ungodly warfare and Judah dishonoring the covenant by rejecting the true word of the Lord. Like the other nations, Israel's judgement would match their sin—weak moral character in a time of crisis against their weak moral character during a time of plentiful blessing. The curses relate to a military conflict in which Israel cowers in a pitiful lack of courageous self-defense, apt judgment for abusing the defenseless.

³⁸¹ Jonathan M. Patterson, "The Contention of the Lord: An Analysis of the Form of the Covenant Lawsuit in the Old Testament Writing Prophets in Light of their Ancient Near Eastern Context" (PhD diss., New Orleans Baptist Theological Seminary, 2016), 69; Jeffrey J. Niehaus, "Amos," in *The Minor Prophets: An Exegetical and Expository Commentary*, vol. 1, *A Commentary on Hosea, Joel, Amos*, ed. Thomas E. McComiskey (Grand Rapids, MI: Baker, 1992), 315–494.

³⁸² Richard J. Coggins and Jin H. Han, "Malachi," in *The Prophets*, 936. In Scripture and Qumran literature *shub* exhorts a "return from transgression" of the Law and expresses "longing for atonement." Bilhan Nitzan, "Repentance in the Dead Sea Scrolls," in *The Dead Sea Scrolls after Fifty Years: A Comprehensive Assessment*, ed.

Thus, exegetes must first consider what Israel was doing wrong—committing idolatry, giving pagan tithes,³⁸³ or zealously observing Mosaic cultic worship while hypocritically violating the Law’s commands for mercy and justice. As shown below, it was the latter.

Most scholars interpret Amos 4:4–5 as a parodic or hyperbolic application of the priestly torah genre, a rebuke for violating affirmative cultic imperatives.³⁸⁴ For example, Jörg Jeremias teaches that Amos 4:4–5 commences a completely new theme of “transgression within worship” that continues into Chapter 5.³⁸⁵ Thus, there was “nothing inherently wrong” with Israel’s sacrifices and tithes, which were not pagan but were “standard means to offer worship, praise, and honor” to Yahweh.³⁸⁶ Rather, Amos prophesies against the unholy dichotomy of zealous Mosaic religious expression and rampant social injustice where “anything goes as long as the

Peter W. Flint and James C. Vanderkam, vol. 2 (Eugene OR: Wipf & Stock, 2019), 146. See also, William L. Holladay, *The Root Subh [sic] in the Old Testament* (Leiden: Brill, 1958), 120.

³⁸³ Amos did not rebuke Israel for idolatry, as he did Judah. David A. Hubbard, *Joel and Amos* (Downers Grove, IL: InterVarsity, 2009), 145. Nor did he exceed his prophetic role by commenting on “distinct tithing laws,” as Croteau suggests. Croteau, “Analysis of Tithing,” 112.

³⁸⁴ Allen R. Guenther, *Hosea, Amos* (Scottsdale, PA: Herald, 1998), 283 (Amos “parodies the priestly worship instructions”); Tchavdar S. Hadjiev, *Joel and Amos: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2020), 129–30; Hans W. Wolff, *Joel and Amos* (Minneapolis, MN: Fortress, 1977), 211; Trent C. Butler, *Hosea, Joel, Amos, Obadiah, Jonah, Micah* (Nashville, TN: B&H, 2005), 194; Marvin A. Sweeney, *The Twelve Prophets*, vol. 1, *Hosea, Joel, Amos, Obadiah, Jonah* (Collegeville, MN: Liturgical, 2000), 243. Amos condemned their “religious hypocrisy.” John A. Jelinek, “Amos,” in *Moody Bible Commentary*, ed. Michael Rydelnik and Michael Vanlaningham (Chicago, IL: Moody, 2014), 2174; Karl Möller, *A Prophet in Debate: The Rhetoric of Persuasion in the Book of Amos* (London, UK: Sheffield, 2003), 266.

³⁸⁵ Jörg Jeremias, *The Book of Amos: A Commentary* (Louisville, KY: Westminster, 1998), 67–68 (offerings were self-centered and “did not reach Yahweh”); Gary V. Smith, *Hosea, Amos, Micah* (Grand Rapids, MI: Zondervan, 2001), 236–37 (offerings were “unacceptable”). Israel wrongly believed that their “lavish cultic ritual” gained communion with God, causing Amos to label their worship “transgression” (*peša*). Elizabeth Achtemeier, *Minor Prophets I* (Grand Rapids, MI: Baker, 2012), 286–87.

³⁸⁶ Jelinek, “Amos,” 2174; Sweeney, *Twelve Prophets*, 243–44 (“religious hypocrisy”). Although valid Mosaic rituals, Carroll R. suggests that what they considered obedient worship was “insubordination” by satisfying their religious impulses rather than “genuine gifts to God.” M. Daniel Carroll R., *The Book of Amos* (Grand Rapids, MI: Eerdmans, 2020), 232. Since the essence of Amos’s rebuke is Israel’s self-righteous worship, his rebuke is not inconsistent with Israel offering tithes under the Law’s correct venue and triennial frequency—as the Pharisees did when Jesus similarly rebuked them for their unrighteous attitude in meticulously observing Mosaic cultic rituals.

rituals and sacrifices are performed regularly.”³⁸⁷ “Yet you did not return to me” emphasizes their “estrangement from God” and that “all their religious fervor was for naught and misplaced.”³⁸⁸ As Robert Chisholm correctly observes, Amos’s chief complaint was Israel’s religiosity and sinful attitude:

They thought this kind of religious ritual would win God’s favor and ensure his blessing. By calling such practices “sin,” the Lord made it clear that their religion was nothing but empty and hypocritical. Until they rejected their unjust socioeconomic practices, he would reject their attempts to worship him.³⁸⁹

Of the Two Primary Interpretations of Amos 4:4–5, Only One Is Sensitive to Genre and the Prophets’ Covenantal Function

Against this background, the two primary scholarly interpretations are next analyzed. The distinguishing feature of the two interpretations is the relative importance scholars assign to genre and the prophetic covenantal function. The minority treats Amos 4 as an historical narrative without sensitivity to either consideration. The majority relies upon both considerations to confirm the tithe’s divine triennial frequency. Once identified, that frequency necessarily informs the other elements of the Mosaic tithe offering.

³⁸⁷ Daniel J. Simundson, *Hosea, Joel, Amos, Obadiah, Jonah, Micah: Minor Prophets* (Nashville, TN: Abingdon, 2005), s.v., “Mocking of Their Worship (4:4–5).” See also, Göran Eidevall, “A Farewell to the Anticultic Prophet: Attitudes towards the Cult in the Book of Amos,” in *Priests and Cults in the Book of the Twelve*, ed. Lena-Sofia Tiemeyer, 99–114 (Atlanta, GA: SBL, 2016), 101 (Amos’s rebuke does not “entail a condemnation of sacrificial cult per se”); Butler, *Amos*, 194 (Israel “did not love to sacrifice; they loved to boast” and ignored the law with “a boastful love, a love that never extended beyond their own nose”); W. Edward Glenny, *Amos: A Commentary Based on Amos in Codex Vaticanus* (Boston, MA: Brill, 2013), 78 (Israel’s worship was “multiplied impiety”).

³⁸⁸ M. Daniel Carroll R., “Amos,” in *The Prophets*, 850; Michael S. Moore, “Wealth and Poverty,” in *Dictionary of the Old Testament Prophets*, 838 (Amos uses such “cutting language” because he sees Israel abandoning the role of “covenant partner”).

³⁸⁹ Robert B. Chisholm Jr., *Handbook on the Prophets* (Grand Rapids, MI: Baker, 2002), 389 (citation omitted). Contrast Amos’s rebuke with that of Jeremiah, who actually spoke against Judah’s pagan practices with specificity (Jer 42:20–30).

The Minority View Devotes Insufficient Consideration to Genre and Prophetic Function

The minority reads this prophecy as an historical narrative of a “pilgrimage to a shrine” where worshipers supposedly offered sacrifices on the first day and tithes on the third day.³⁹⁰ Therefore, Croteau—perhaps because he is a Josephus annual-tithe disciple—concludes that Amos 4:4–5 is essentially irrelevant as a prophetic commentary on the Mosaic tithe ordinance:

Therefore, *the description of tithing in Bethel has no impact on the understanding of tithes in the Mosaic law because these tithes were a different kind*. The only use this passage contains regarding tithing in the Mosaic law is as a further illustration of the proliferation of *distinct tithing laws* throughout the ancient Near East.³⁹¹

There are at least five problems with Croteau’s interpretation. First, there is insufficient evidence of such “pilgrimages.”³⁹² Second, Amos 4 is not a descriptive narrative—it is a prophetic rebuke wherein Amos nowhere provides a “description of tithing.”³⁹³ Third, “multiply transgressions” self-declares that Israel was not then doing what Amos exhorted them to do—offer tithes every three days. In other words, Amos’s rebuke specifically eliminates the prospect that Israel was

³⁹⁰ Croteau, “Analysis of Tithing,” 111, citing Ralph L. Smith, “Amos,” in *Broadman Bible Commentary*, vol. 7, ed. Clifton J. Allen (Nashville, TN: Broadman, 1972), 103. Möller, *Prophet in Debate*, 266, cites the following scholars who also adopt this view: Wolff, *Joel and Amos*, 219; Wilhelm Rudolph, *Joel, Amos, Obadiah, Jonah* (Giitersloh: Gerd Mohn, 1971), 176; Erling Hammershaimb, *The Book of Amos: A Commentary* (Oxford, UK: Basil Blackwell, 1970), 69; M. Daniel Carroll R., *Contexts for Amos: Prophetic Poetics in Latin American Perspective* (Sheffield, UK: JSOT, 1992), 208.

³⁹¹ Croteau, “Analysis of Tithing,” 112 (emphasis supplied).

³⁹² Harper rejects the pilgrimage hypothesis as “a supposition for which no one offers a good reason.” William R. Harper, *Amos and Hosea* (London, UK: T&T Clark, 2014), 92. Harper represents nearly a century of scholarship for the proposition that the putative custom of presenting tithes two days after the pilgrim’s arrival at the sanctuary is not otherwise attested. See, Möller, *Prophet in Debate*, 266, citing three more scholars who reject the “pilgrimage” interpretation: Richard S. Cripps, *A Critical and Exegetical Commentary on the Book of Amos* (London, UK: SPCK, 1929), 170; Henry McKeating, *The Books of Amos, Hosea, and Micah* (Cambridge, UK: Cambridge University Press, 1971), 34; Shalom M. Paul, *Amos: A Commentary on the Book of Amos* (Minneapolis, MN: Fortress, 1991), 140. But see, Avraham Negev and Shimon Gibson, *Archaeological Encyclopedia of the Holy Land* (New York, NY: Continuum, 2001), 203 (noting that unidentified “ancient pilgrims” claimed to have seen the stones of Gilgal, without discussing whether they gave tithes).

³⁹³ Israel’s tithing practices are nowhere explicitly described in the prophecy. At most, they may be inferred from Amos’s hyperbolic remedial response, which suggests Israel was correctly offering triennial tithes in their nearest gated city rather than at the temple (Deut 14:28).

observing “distinct tithing laws” by offering “pilgrimage” tithes “every three days.”³⁹⁴ Fourth, this interpretation fails to consider the rebuke’s genre of a prophet prosecuting the Law.³⁹⁵

Fifth and most importantly—because the Law commanded farmers who resided near Bethel to deposit their tithes at “your [Bethel] gates” (Deut 14:28)—Amos’s rebuke necessarily applies to all Israel and not merely to persons correctly “tithing in Bethel.”³⁹⁶ In other words, since Amos’s prophetic function was to comment on the Law and he does not distinguish among the sons of Israel, his rebuke was equally applicable to farmers who obediently deposited their tithes at Bethel and Gilgal (albeit with the wrong attitude) and those who unlawfully offered tithes at those cities instead of depositing them in their home gated city.

That conclusion is required because Amos’s rebuke refers to the tithe’s *frequency* rather than *venue*. Since properly offering tithes at Bethel or Gilgal was not a “transgression” that could be “multiplied,” the emphasis on frequency shows that Amos’s rebuke addresses all Israel’s religiosity rather than farmers who some speculate observed the wrong venue.

The Majority View Considers Both Genre and the Prophetic Role

Alec Motyer correctly rejects that minority view in favor of the “surely preferable” reading of Amos’s sarcastic hyperbole: “So why not have a sacrifice every day (instead of once a

³⁹⁴ Gene M. Tucker, “Amos and the Cult,” in *Making a Difference*, ed. David J. Clines, J. Cheryl Exum, and Keith W. Whitlam (Sheffield, UK: Sheffield, 2012), 309 (“There is no justification for the conclusion that Amos is railing against corrupt or foreign cultic practices”).

³⁹⁵ Non-feast “pilgrimage tithes” are nowhere commanded in the Law. Israel’s chief transgression was merciless injustice, for which Jesus would later rebuke the Pharisees.

³⁹⁶ Again, mastery of the tithe statutes is essential to expositing Amos’s rebuke. Bethel was a strongly fortified gated city. Negev and Gibson, *Archaeological Encyclopedia*, 78. Since Josh 12:23 lists Gilgal as a kingdom Joshua conquered and Samuel told Saul to renew the kingdom there (1 Sam 11:14), it was also likely a gated city. Thus, all farmers living closer to Bethel or Gilgal than another gated city were commanded to deposit their tithes “within your gates” of those cities (Deut 14:28). Even though all those men observed the correct venue (and presumably the triennial frequency), they were doing something wrong to cause Amos to sarcastically tell them to multiply their transgressions by offering tithes and sacrifices more frequently than the Law required.

year) and a tithe payment every three days (instead of once in three years)?”³⁹⁷ Because Israel was in “intimate covenant relationship,” Amos rebuked their sins of a “religious-moral-ethical nature.”³⁹⁸ As Jesus later would, Amos admonishes Israel for violating the weightier matters of the Law with a prideful attitude—not for observing other nations’ “distinct tithing laws.”³⁹⁹

Amos’s Sarcastic Hyperbole Confirms the Divine Frequency of the Triennial Sacred Tithe

Compared to other prophets, Amos uses metaphor infrequently and here engages in sarcastic hyperbole often employed by prophets.⁴⁰⁰ Fuhr and Yates observe that “Amos has no

³⁹⁷ J. Alec Motyer, *The Message of Amos* (Downers Grove, IL: InterVarsity, 1984), 95. See also, Gary Smith, *Hosea, Amos, Micah*, 236 (citing the triennial tithe command of Deut 14:28; 26:12); Billy K. Smith, *Amos, Obadiah, Jonah* (Nashville, TN: B&H, 1995), 76 (citing Deut 14:28–29). “The people were careful to worship regularly, but it was a ritual contrary to God’s will, because their hearts were not right.” Thomas L. Constable, “Notes on Amos, 2022 Edition,” s.v., “4:4.” Möller, *Prophet in Debate*, 264, cites the following scholars who also adopt this view: Cripps, *Amos*, 170; Paul, *Amos*, 140; Niehaus, “Amos,” 396; J. A. Soggin, *The Prophet Amos: A Translation and Commentary*, trans. J. Bowden (London, UK: SCM, 1987), 71; Douglas K. Stuart, *Hosea–Jonah* (Waco, TX: Word, 1987), 338; J. Alec Motyer, *The Day of the Lion: The Message of Amos* (Downers Grove, IL: InterVarsity, 1974), 95; Gary V. Smith, *Amos: A Commentary* (Grand Rapids, MI: Zondervan, 1989), 143.

³⁹⁸ Paul, *Amos*, 46; Sang H. Park, “Eschatology in the Book of Amos: A Text-Linguistic Analysis” (PhD diss., Trinity Evangelical Divinity School, 1996), 9; Karl Möller, “Amos,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 36 (Amos delivered an “uncompromising censure” of Israel’s social injustice).

³⁹⁹ Contra, Croteau, “Analysis of Tithing,” 112. The irony in this passage is quite deep. The only way to understand how Amos comments on the Mosaic tithe command is to appreciate that he is not primarily concerned about either tithes or sacrifices. He merely uses both ordinances to suggest that Israel “multiply” their mental attitude sin. Amos does not “condemn the offering of tithes” but emphasizes “justice to the poor and the less privileged.” Philip Igbo, “The Over-Emphasis on the Paying of Tithe and the Quest for Materialism among Religious Leaders: An Evaluation of the Biblical Teaching on Tithe,” *Journal of Religion and Human Relations* 13, no. 1 (2021): 198. Like Jesus, Amos focuses on weightier matters of the Mosaic Law. For both prophets, orthopraxy necessarily follows orthodoxy.

⁴⁰⁰ Göran Eidevall, *Amos: A New Translation with Introduction and Commentary* (New Haven, CT: Yale University Press, 2017), 9. Scholars distinguish hyperbole from metaphor. Fuhr and Köstenberger, *Inductive Bible Study*, 145–46. “Biting sarcasm” typifies Amos’s words against Israel’s cultic worship. James L. Mays, *Amos: A Commentary* (Philadelphia, PA: SCM, 1969), 73. See also, Plutarco Bonilla, “Jesus, What an Exaggerator!” *Journal of Latin American Theology* 8, no. 2 (2013): 84 (hyperbole is “clearly characteristic of the way [the Jewish] people communicated among themselves”); Erin R. Zoutendam, “A Grotesque Attack: Reading Ezekiel 16 as Satire to Address Feminist Critiques,” *Calvin Theological Journal* 52, no. 1 (April 2017): 77 (prophets frequently employed satire).

equal in the use of biting sarcasm” that “is on full display in Amos 4:1–5.”⁴⁰¹ The irony is that the people are as guilty as if “they were worshipping strange gods.”⁴⁰²

Although scholars may disagree about the precise nature and extent of Israel’s sin, the important point of Amos’s tithe rebuke is his response to that sin. His response is the sarcastic exhortation to “multiply transgressions” by multiplying the frequency by which the Law commanded Israel to offer sacrifices and tithes. As Harper correctly notes:

The ironical vein still continues; the sacrifices were those offered annually; the worshipper is invited to offer them daily instead of annually. . . . According to the regulations, the third year was the tithing year because only in this year was the whole tithe given away. In strict parallelism with the preceding line, the prophet urges the worshippers to offer their tithes every third day instead of every third year.⁴⁰³

Although the “multiplied transgressions” far exceeded a “doubling,” Wellhausen grasps the essence of Amos’s ironic hyperbole:

He ironically recommends them to persevere in the efforts they have hitherto made in honour of God, and to double them; to offer daily, instead of, as was usual, yearly at the chief festival; to pay tithes every three days, instead of, as was the custom, every three years.⁴⁰⁴

Carle correctly observes that Amos’s rebuke cannot be understood apart from the Law’s

⁴⁰¹ Richard A. Fuhr Jr. and Gary E. Yates, *The Message of the Twelve: Hearing the Voice of the Minor Prophets* (Nashville, TN: B&H, 2016), 125.

⁴⁰² William Domeris, “Shades of Irony in the Anti-Language of Amos,” *Hervormde Teologiese Studies* 72, no. 4 (2016): 4. “Irony separates those who understand ‘nothing beyond the face value of the words’ from those who see ‘both the deeper meaning and the incomprehension of the first.’” Ibid., 3, quoting G. B. Caird, *The Language and Imagery of the Bible* (Philadelphia, PA: Westminster, 1980), 104. For further work on Amos’s use of irony, see, C. J. Sharp, *Irony and Meaning in the Hebrew Bible* (Bloomington, IN: Indiana University Press, 2009).

⁴⁰³ Harper, *Amos*, 92 (citations omitted). See also, Fuhr and Yates, *Message of the Twelve*, 126 (citing Deut 14:28; 26:12). “Verses 4 and 5 set the stage for here the irony cannot be denied.” Stephen J. Bramer, “The Contribution of Literary Structure to the Argument of Amos” (PhD diss., Dallas Theological Seminary, 1997), 183–84. Reference to “the triennial tithe that was apparently practiced in the northern kingdom may be found in the mocking words of the prophet Amos.” Yair Zakovitch, “Some Remnants of Ancient Laws in the Deuteronomistic Code,” *Israel Law Review* 9, no. 3 (July 1974): 347, citing Julius Wellhausen, *Die Kleinen Propheten* (Berlin: Gruyter, 1963), 79.

⁴⁰⁴ Wellhausen, *History of Israel*, 287–88 (citation omitted). Möller describes Amos’s rhetoric as “acerbic criticism of Israel’s religious activities (Amos 4:4–5; 5:21–23)” best understood from the “polemical perspective demanded by this dialogical context.” Möller, “Amos,” 7.

commanded frequency for offering tithes every third year.⁴⁰⁵ Thus, Amos’s rebuke is a “satirical invitation” for them to continue to observe the rituals⁴⁰⁶ and “multiply transgressions” by increasing the frequency of their self-centered cultic worship.

Amos Rebuked Israel Exactly as Jesus Rebuked the Meticulously-Tithing Pharisees

Canonical consciousness informs that Jesus was a prophet⁴⁰⁷ whose tithe rebuke occurs under the same Deuteronomic Covenant that Jeremiah speaks about and which governed Israel’s worship under Amos. It “must be viewed against the background of the biblical prophets who frequently cried woe against Israel’s sins.”⁴⁰⁸ As next shown, Matt 23:23 and Amos 4:4–5 convey the exact same prophetic message—rebuking hypocritical worship under the Mosaic tithe ordinance while ignoring the Law’s commands for justice, mercy, and fidelity.

Jesus’s public rebuke of the Pharisees follows His private debates with them about ritual washing, tithes, and worshipping God with money (Luke 11:37–53).⁴⁰⁹ On another occasion, Christ mirrors Amos’s concern for the poor by rebuking the Pharisees for their unmerciful attitude and hypocritical neglect of the poor by quoting Jeremiah to label their worship as “vain” and as “invalidating the word of God” (e.g., Matt 15:5–9; Mark 7:9–13). The

⁴⁰⁵ Carle, *Sacred Cows*, 487.

⁴⁰⁶ Beom J. Jeon, “Rhetoric of the Book of Amos (Amos for the Seventh-Century Judean Audience)” (PhD diss., Fuller Theological Seminary, 2015), 187.

⁴⁰⁷ Glenn R. Kreider, “Jesus the Messiah as Prophet, Priest, and King,” *Bibliotheca Sacra* 176, no. 702 (April 2019): 174–75; John Calvin, *Institutes of the Christian Religion*, vol. 1, trans. Henry Beveridge (Grand Rapids, MI: Eerdmans, 1983), 426–27.

⁴⁰⁸ David L. Turner, *Israel’s Last Prophet: Jesus and the Jewish Leaders in Mathew 23* (Minneapolis, MN: Fortress, 2015), 317.

⁴⁰⁹ In both discourses, Christ admonishes the Pharisees about imposing heavy burdens (Matt 23:4; Luke 11:46), sitting in the chief seats (Matt 23:6; Luke 11:43), cleaning cups (Matt 23:25; Luke 11:39), building tombs of the prophets (Matt 23:29; Luke 11:47), and being like whitewashed tombs (Matt 23:27; Luke 11:44).

Pharisees' meticulous and self-righteous tithes would not merit admission into the kingdom. As in Amos, "the more zealously they observe the cultus, the farther do they remove themselves from Yahweh."⁴¹⁰ Both Jesus and Amos rebuked meticulous observance of cultic ordinances while ignoring the weightier matters of the Law.

The two prophets' admonishments provide a consistent theme from the Law to the Prophets and Gospels, wherein prophets record "commentaries on the Pentateuch."⁴¹¹ Thus, contrary to Amos commenting on ANE "distinct tithing laws," Israel's "cultic imagery is obvious," whereby vain Mosaic ritual observance is an ironic stumbling block for an Israel who has turned away from Yahweh.⁴¹²

Israel's oppression of the poor "is without a doubt the most memorable aspect of Amos,"⁴¹³ aligning with Jesus's rebuke. Kelly, Croteau, and other Josephus "poor tithe" disciples make no attempt to reconcile that Israel was simultaneously (1) giving tithes and (2) denying justice to the poor.⁴¹⁴ Those scriptural truths are paradoxical only if one believes the Law commanded tithes to be given to the poor—which it certainly did not.⁴¹⁵ Josephus disciples must deal with Amos 4:4–5 and demonstrate how it provides prophetic commentary to confirm their

⁴¹⁰ Harper, *Amos*, 91.

⁴¹¹ Sailhamer, *Meaning of the Pentateuch*, 246.

⁴¹² James R. Linville, *Amos and the Cosmic Imagination* (Burlington, VT: Ashgate, 2008), 90. For treatment of Amos's missional hermeneutic, see Hwang, "Name Will Be Great," 161–80. See also, Croteau, "Analysis of Tithing," 112, correctly observing "vain worship" and citing Mark F. Rooker, *Leviticus*, vol. 3 (Nashville, TN: B&H, 2000), 328.

⁴¹³ William R. Dimeris, *Touching the Heart of God: The Social Construction of Poverty among Bible Peasants* (New York, NY: Continuum, 2007), 104, 112–14. See also, Leslie J. Hoppe, *There Shall Be No Poor among You: Poverty in the Hebrew Bible* (Nashville, TN: Abingdon, 2004), 71–72; Wax, "Amos as a Case Study," 86 (highlighting Israel's moral shortcomings).

⁴¹⁴ Ajah, "Perspectives on Tithing," 59.

⁴¹⁵ Moreover, even in extant Ancient Near Eastern texts, "a tithe for the poor is not to be found." Glanville, *Stranger As Kindred in Deuteronomy*, 195.

Num 18 phantom annual tithe.⁴¹⁶ Simply put, had the Law required annual tithes, Amos would have prophesied, “Multiply transgressions! Bring your sacrifices and tithes every morning.” However, by segregating the frequency for offering sacrifices and tithes, Amos confirms the tithe’s divine triennial frequency.

Malachi’s Tithe Rebuke Confirms the Divine Elements of the Sacred Funding Tithe

Charles Halton states that prophets “very rarely appeal to Sinai in order to highlight Israel’s breach of law.”⁴¹⁷ If so, Malachi’s exhortation to return to “My statutes” given to Moses at Sinai (Lev 27:34) is momentous and cannot be ignored.⁴¹⁸ “My statutes” are in the Mosaic Law (Mal 3:7; 4:4)—not the Prophets or the Writings—and necessarily obviate the commands of Hezekiah and Nehemiah (to say nothing of Tobit, the Mishnah, and Josephus’s “rewritten Bible”). All those so-called authorities are extraneous to expositing Malachi’s tithe rebuke.

Croteau offers a contra view and—despite observing that the temple storehouse “is not part of the Mosaic law”—relies upon Hezekiah’s unlawful decree to teach that the Mal 3:10 storehouse was at the temple.⁴¹⁹ His reliance upon an extra-Pentateuchal descriptive narrative contradicts the conclusion that his correct observation demands. In other words—because

⁴¹⁶ Kelly devotes one paragraph to this passage without attempting to do so. Kelly, *Teach Tithing*, 72.

⁴¹⁷ J. Charles Halton, “Law,” in *Dictionary of the Old Testament Prophets*, 493. He reports that Moses’s name appears only five times in the Prophets. *Ibid.*, 497.

⁴¹⁸ Returning to Yahweh is a common prophetic exhortation (Isa 31:6; Zech 1:3), repeating Amos’s earlier tithe exhortation. Herbert M. Wolf, *Haggai and Malachi: Rededication and Renewal* (Chicago, IL: Moody, 1976), 69; B. Onoriode Boloje and Alphonso Groenewald, “Prophetic Criticism of Temple Rituals: A Reflection on Malachi’s Idea about Yahweh and Ethics for Faith Communities,” *Scriptura* 114 (2015), 12.

⁴¹⁹ Croteau, “Analysis of Tithing,” 119, citing R. John Rushdoony, *The Institutes of Biblical Law*, vol. 3, *The Intent of the Law* (Vallecito, CA: Ross House, 1999), 13 for the notion that the Mal 3:10 storehouse held grain and livestock. However, Rushdoony there writes that “such *storehouses* were once a part of the American scene” and in another work writes that Mal 3:10 refers to multiple “storehouses.” Rushdoony, *Tithing and Dominion*, 17.

Malachi exhorted Israel to return to the Mosaic Law—the Mal 3:10 storehouse cannot possibly be at a name place or temple storehouse that Croteau acknowledges is extraneous to that Law. As shown below, the storehouse is where “My statutes” commanded farmers to deposit or “store up” (*yanach*) their tithes at “your gates” (Deut 14:28), which each walled city had.

Malachi must be explicated according to the prophets’ covenantal role—a rebuke of Israel’s disobedience to the Law’s commands (Mal 3:7–10; 4:4), a pronouncement of a literal Deuteronomic curse therefor (Mal 3:11; Deut 28:38–41), and a promised temporal blessing for obedience from that same chapter (Mal 3:12; Deut 28:1–2). Unlike Amos, Malachi is “simple and clear, direct and forceful, with little demand upon imagination of the readers.”⁴²⁰ That is because Malachi presents the “clearest reference within the Hebrew Bible” to the Mosaic Law with “direct links” to Deuteronomy (both using *Horeb* rather than *Sinai*).⁴²¹

Because prophecy was often based upon God’s unchanging holiness,⁴²² the Mal 3:6 declaration that “I the Lord do not change”⁴²³ reminds Israel of the “unimpeachable faithfulness”

⁴²⁰ Boloje, “Returning to Yahweh,” 144; J. Gordon McConville, “Prophetic Writings,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 631 (citing Mal 4:4–6 to emphasize the prophet’s role in repentance and keeping the “statutes and ordinances”).

⁴²¹ Coggins, “Malachi,” 939. Malachi’s tithe rebuke “reminds of the logic of Deuteronomy.” J. Gordon McConville, *Exploring the Old Testament: A Guide to the Prophets* (Downers Grove, IL: InterVarsity, 2002), 263, citing the Deut 14:22–29 *sedes doctrinae*, which he correctly relates to Num 18:21–24. In short, covenant is “fundamental to the teaching of Malachi.” P. J. Botha, “Honour and Shame as Keys to the Interpretation of Malachi,” *Old Testament Essays* 14, no. 3 (January 2001): 400.

Malachi is a demonstrable commentary on Deut 28 with striking commonality. Both speak to (1) obedient Israel being “set high above the nations of the earth” (Deut 28:1; Mal 3:12); (2) the “good storehouse of heaven” and the “window of heaven” (Deut 28:12; Mal 3:11); (3) admonishment to “not turn aside” (Deut 28:14; Mal 2:8); (4) cursed offspring (Deut 28:18; Mal 2:8); (5) “devoured” fruit (Deut 28:39; Mal 3:11); (6) olive vines casting fruit (Deut 28:40; Mal 3:11); and (7) a “book of the covenant” (Deut 29:1) and “book of remembrance” (Mal 3:16).

⁴²² Chou, *Hermeneutics*, 71.

⁴²³ Hill places verse 6 as the beginning of the fifth disputation. Andrew E. Hill, “Malachi, Book of,” in *Dictionary of the Old Testament Prophets*, 528. Wielenga ends the disputation at verse 7a. Bob Wielenga, “Eschatology in Malachi: The Emergence of a Doctrine,” *Die Skriflig* 50, no. 1 (2016): 6. Fuhr and Yates, *Message of the Twelve*, 305, suggest that 3:6–7 is an independent disputation. Others adhere to the traditional demarcation of the unit at Mal 3:5. S. D. Snyman, “Rethinking the Demarcation of Malachi 2:17–3:5,” *Acta Theologica* 31, no. 1 (June 2011): 156. The precise demarcation is not considered material for purposes of this typological study.

of His covenant word⁴²⁴ where hope is the essence of the coming day of the Lord.⁴²⁵ Despite His promised swift witness, the never-changing Yahweh will preserve from the sons of Jacob a remnant for the sake of His name (Mal 3:6).⁴²⁶

Cursed for Robbing God of “the
Tithe and the Offering” (Mal 3:8–9)

The central focus of Malachi’s fifth disputation is Mal 3:8–10.⁴²⁷ Contrary to the curious suggestion that this disputation “speaks with the voice of Leviticus” and “raises questions that can only be answered there, if at all,”⁴²⁸ it must be explicated against Deuteronomy’s tithe *sedes doctrinae* and the “commandments” referenced in the tithe’s ceremonial avowal (Deut 26:13–15). The only commandment in “My statutes” for the sons to deposit or “store up” tithes is Deut 14:28—providing the divine venue of “your gates.”

Yahweh tells Israel that they are robbing Him of “the tithe and the offering” and that the

⁴²⁴ Andrew E. Hill, *Haggai, Zechariah, and Malachi: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2012), 342. Yahweh declares His fidelity to His promises. Ralph L. Smith, *Micah–Malachi* (Grand Rapids, MI: Zondervan, 1984), 331; Richard J. Coggins and Jin H. Han, *Six Minor Prophets through the Centuries: Nahum, Habakkuk, Zephaniah, Haggai, Zechariah, and Malachi* (Chichester, UK: Wiley-Blackwell, 2011), 197.

⁴²⁵ B. Onoriode Boloje and Alphonso Groenewald, “Malachi’s Vision of the Temple: An Emblem of Eschatological Hope (Malachi 3:1–5) and an Economic Centre of the Community (Malachi 3:10–12),” *Journal for Semitics* 23, no. 2 (2014): 369.

⁴²⁶ The purpose clause shows why Jacob will not be destroyed. Allen P. Ross, *Malachi Then and Now: An Expository Commentary Based on Detailed Exegetical Analysis* (Bellingham, WA: Lexham, 2016), 138. For treatment of the doctrine of covenantal remnant, see David M. Morgan, “Remnant,” in *Dictionary of the Old Testament Prophets*, 658–64.

⁴²⁷ B. Onoriode Boloje and Alphonso Groenewald, “Hypocrisy in Stewardship: An Ethical Reading of Malachi 3:6–12 in the Context of Christian Stewardship,” *Hervormde Teologiese Studies* 70, no. 1 (2014): 4. The manner of Israel’s exhorted return is specifically related to the tithe ordinance. Mark J. Boda, “Return to Me”: *A Biblical Theology of Repentance* (Downers Grove, IL: InterVarsity, 2015), 105. Malachi thus precludes Israel from trying to manipulate the unchanging Lord. Goldingay and Scalise, *Minor Prophets II*, 356.

⁴²⁸ Donald C. Polaski, “Between Text and Sermon: Malachi 3:1–12,” *Journal of Bible and Theology* 54, no. 4 (October 2000): 417. Leviticus provides no venue, frequency, timing, or observance.

whole nation⁴²⁹ is under a curse (Mal 3:8–9).⁴³⁰ That specific curse is Deut 28:38–41 (Mal 3:11).

This study concurs with Köstenberger's suggestion that Mal 3:8 is the most important of the historical and prophetic references to the tithe ordinance.⁴³¹ Significantly, that is because both *tithe* and *offering* are articular singular. As next shown, that morphology provides the key to identifying “My statutes” to which Malachi admonishes Israel's return and confirms the divine elements of Yahweh's tithe.

“My Statutes” to Which Israel Must Return (Mal 3:7) Were Deut 26:12 and Num 18:26

The goal of evangelical hermeneutics is to discover the intention of the divine and inspired human authors.⁴³² However, when interpreting Malachi's tithe rebuke, many scholars err by failing to sufficiently consider that prophets do not announce new law or “change the meaning of previous revelation.”⁴³³ To avoid interpreting Malachi as announcing new law,

⁴²⁹ Kelly argues that “whole nation” means the “whole nation of you priests.” Kelly, *Teach Tithing*, 101–02. He is correct that the sons were not commanded to offer tithes at the temple, but erroneously argues that the priests were robbing God by not taking their priestly tithes to the temple (relying upon several occurrences of “you” in English translations that are not in the Hebrew text and an extraordinary interpretation of *haggōw*, “nation”). However, “My statutes” nowhere command the priests to take tithes to the name place (i.e., they could not “return” to a statute that does not exist). Moreover, the priests could not possibly rob God of a tithe He had already given them (Num 18:28)—which Kelly's interpretation requires.

The whole point of the rebuke is that robbing God of “the tithe and the offering” (Mal 3:8) prevented Yahweh from giving His whole “offering to Aaron the priest” in the first place (Num 18:28). Rather, the priests are ironic victims of their own covenant violation of failing to teach obedience to the Law. See, e.g., Karl W. Weyde, “The Priests and the Descendants of Levi in the Book of Malachi,” *Acta Theologica* 35, no. 1 (2015): 238 (the sons of Levi (3:3) included the priests); B. Onoriode Boloje, “Malachi's View on Temple Rituals and its Ethical Implications” (PhD diss., University of Pretoria, 2013), 255 (the “priests' attitude influenced the people”).

⁴³⁰ Reference to the sons of Jacob is often a rebuke for disobedience, alluding to the name of Israel's forefather “before the divine blessing was bestowed.” Micah Fries, Stephen Rummage, and Robby Gallaty, *Exalting Jesus in Zephaniah, Haggai, Zechariah, and Malachi* (Nashville, TN: B&H, 2015), 250.

⁴³¹ Andreas J. Köstenberger, “Tithe,” in *Encyclopedia of Christian Civilization*, ed. George T. Kurian (Malden, MA: Blackwell, 2011) (observing Yahweh's promised blessings in response to Israel's obedience).

⁴³² Grant R. Osborne, *The Hermeneutical Spiral: A Comprehensive Introduction to Biblical Interpretation* (Downers Grove, IL: InterVarsity, 2006), 24.

⁴³³ Chou, *Hermeneutics*, 91. The prophets did not pronounce new law. Their ministry was one “of confrontation rather than of creation.” Osborne, *Hermeneutical Spiral*, 252. See also, Wood, *Prophets of Israel*, 69.

scholars must simply follow his exhortation—return to “My statutes.” This section argues that “My statutes” that would ensure adequate “food in My house” were Deut 26:12 and Num 18:26—each of which confirm the divine triennial frequency of Yahweh’s tithe.

“My statutes” are revealed by the noun form Malachi uses. He twice uses *hamma ‘ăśêr*, the articular form of *ma ‘ăśêr*. He admonishes Israel to “return to My statutes” (Mal 3:7), quit robbing Him of “*hamma ‘ăśêr* and the offering” (Mal 3:8) and bring the “whole *hamma ‘ăśêr*” into the storehouse” (Mal 3:10). Scholars must therefore obey Malachi’s literary directive and follow *hamma ‘ăśêr* through “My statutes” to identify “the tithe and the offering.”

Literary Context Identifies “the Tithe and the Offering” as the Son’s Triennial Tithe (Deut 26:12) and Levi’s Offering Therefrom (Num 18:26)

Significantly, the only command involving *hamma ‘ăśêr* addressed to the sons is the triennial sacred tithe command (Deut 26:12). The Law’s only other occurrences of *hamma ‘ăśêr* are where Levi is instructed to “take *hamma ‘ăśêr* which I have given you from them as your inheritance” and to make an *offering* of a “tenth of *hamma ‘ăśêr*” (Num 18:26). Thus, when students follow *hamma ‘ăśêr* through “My statutes”—as Yahweh specifically admonishes—Scripture reveals that the triennial sacred tithe (Deut 26:12) is the tithe that Levi would *take* (*laqach*) from the sons of Israel for their inheritance, from which Levi would make an offering to Yahweh (Num 18:26). That aligns with instruction for the sons to recite the ceremonial avowal that they had *given* (*nathan*) the sacred triennial tithe to Levi (Deut 26:13).

Grammatically, the Deut 26:12 Tithe and Num 18:26 Offering Are Construct Nouns Rendered Definite by the Absolute Articular *Hamma ‘ăśêr*

Beyond literary context, Scripture provides grammatical confirmation of where Malachi’s

It violates this essential hermeneutical tenet to interpret the Mal 3:10 storehouse as a temple (or name place) storehouse that the Law nowhere contemplates.

“the tithe and the offering” (Mal 3:8) appear in “My statutes.” Malachi’s singular articular *tithe* (*hamma ‘ăšêr*) appears in Deut 26:12 as *tithe*, a construct noun rendered definite by the absolute articular “year of *hamma ‘ăšêr*.” Malachi’s singular articular *offering* (*hattərūmāh*) is Levi’s singular *offering* in Num 18:26, likewise a construct noun rendered definite by the absolute articular *hamma ‘ăšêr*.⁴³⁴ Malachi’s point is that there would be “food in My house” when that definite triennial *tithe* (Deut 26:12) and that definite triennial *offering* (Num 18:26) were both obeyed. Hence, the “whole nation” was under a curse—the sons for failing to bring the whole articular *tithe*, the Levites for failing to properly make the articular *offering* to Yahweh, and the priests for failing to teach and ensure obedience to the ordinance (Mal 2:1–2, 7–8).

Hill correctly teaches that pairing “the tithe and the offering” means Malachi called for observing both the tithe (Deut 26:12; Num 18:24) and the “tithe of the tithe” (Num 18:26).⁴³⁵ Similarly, Boloje writes that the two articular singular nouns show that (1) the people failed to give the whole tithe to the Levites and (2) the Levites failed to properly tithe to the priests.⁴³⁶

⁴³⁴ See, e.g., Christo H. Van der Merwe, Jacobus A. Naudé, and Jan H. Kroeze, *A Biblical Hebrew Reference Grammar*, 2nd. ed. (New York, NY: T&T Clark, 2017), 221; Duane A. Garrett and Jason S. DeRouchie, *A Modern Grammar for Biblical Hebrew* (Nashville, TN: B&H, 2019), 88; David L. Baker, *Getting to Grips with Biblical Hebrew* (Carlisle, UK: Langham, 2020), 66. The term *offering* links to the “tithe for the priests.” Michael Rydelnik, “Malachi,” in *Moody Bible Commentary*, ed. Michael Rydelnik and Michael Vanlaningham (Chicago, IL: Moody, 2014), 2329. Jacobs correctly identifies the singular articular tithe and offering and writes that the Levites were required to present an offering of the tithes they received. Mignon R. Jacobs, “Malachi,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 476–77. Petterson recognizes the articular but misses the singular nominal. Therefore, although he posits that “offering” may refer to Levi’s tenth of the tenth, he writes that “more likely it refers generally to other offerings.” Anthony R. Petterson, *Haggai, Zechariah, and Malachi* (Downers Grove, IL: InterVarsity, 2015), 371.

⁴³⁵ Hill, *Haggai, Zechariah, and Malachi*, 347; Mignon R. Jacobs, *The Books of Haggai and Malachi* (Grand Rapids, MI: Eerdmans, 2017), 273; Andrew E. Hill and Richard D. Patterson, *Minor Prophets: Hosea through Malachi* (Carol Stream, IL: Tyndale, 2008), s.v., “Mal 3:8.” Peterson concurs. Petersen, *Zechariah 9–14 and Malachi*, 216. His only mistake is to rely upon Nehemiah and teach that the “tithe of the tithe,” which he calls the “tithe tax,” was taken directly to the temple (without opining how the priests’ families ate of the tithes). Collins and Pazdan are conspicuous in interpreting the phrase as “tithes and sacrifices.” John J. Collins and Mary M. Pazdan, *Joel, Obadiah, Haggai, Zechariah, Malachi* (Collegeville, MN: Liturgical, 2013), 8.

⁴³⁶ Boloje and Groenewald, “Hypocrisy,” 5–6. See also, Ademiluka, “Malachi 3:8–12,” 295; Fanie Snyman, “A Theological Appraisal of the Book of Malachi,” *Old Testament Essays* 27, no. 2 (2014): 604.

This is the meaning of Mal 3:8. Thus, Carle correctly concludes that “the parallels are inescapable—we simply cannot properly understand Malachi 3 without Deuteronomy 26.”⁴³⁷

The Mal 3:10 Storehouse Was Not at the Temple

Yahweh exhorts Israel to bring the whole tithe to the storehouse (Mal 3:10). Many scholars assume that Yahweh’s desire for there to be “food in My house” somehow required “the whole tithe” to be deposited there.⁴³⁸ As next shown, that is incorrect on at least three levels.

“My Statutes” Do Not Command Tithes to Be Deposited at the Temple

There is no command within “My statutes” for anybody—including the serving priests—to deposit tithes at the name place. In fact, the sacred tithe’s distinguishing divine element is its conspicuous venue *away from the temple* (Deut 14:28; 26:12).⁴³⁹ Thus, since Malachi

⁴³⁷ Carle, *Sacred Cows*, 531. Contra, Ross, *Malachi*, 143 (the singular offering was an unidentified gift to the priest); Croteau, *Don’t Have to Tithe*, 123 (missing the singular nominal and interpreting plural offerings such as the breast of the wave offering and cakes of leavened bread), citing Verhoef, *Malachi*, 303; Fuhr, *Message of the Twelve*, 316 (opining that the offering was voluntary, contrary to statutory instruction that Levi must make the tithe offering under penalty of death) (Num 18:31–32); Elizabeth Achtemeier, *Nahum–Malachi* (Louisville, KY: Westminster, 1986), 188 (offerings were portions of the sacrifices which were set apart for the sustenance of the priests and Levites); David W. Baker, *Joel, Obadiah, Malachi* (Grand Rapids, MI: Zondervan, 2006), 210 (offerings could be voluntary or mandatory, citing Exod 25:2; 29:27, both recording instruction for the firstborn priesthood before Yahweh changed the priesthood to the Levites and His concomitant inauguration of the tithe ordinance).

⁴³⁸ See, e.g., Anthony R. Petterson, *Haggai, Zechariah, and Malachi* (Downers Grove, IL: InterVarsity, 2015), 372; Hill, *Haggai, Zechariah, and Malachi*, 348. Others curiously believe the Malachi “storehouse” is the same as in both Neh 10:38 (the singular temple) and Neh 13:12 (the plural gated cities). H. G. Mitchell, J. Powis Smith, and J. A. Bewer, *Haggai, Zechariah, Malachi, and Jonah* (London, UK: Bloomsbury, 1999), 72; Stevens, *Tithes*, 2116; William M. Greathouse, *Hosea through Malachi* (Kansas City, MO: Beacon Hill, 1966), 434; Julia M. O’Brien, *Nahum, Habakkuk, Zephaniah, Haggai, Zechariah, Malachi* (Nashville, TN: Abingdon, 2004), 205; Stephen Miller, *Nahum–Malachi* (Nashville, TN: B&H, 2004), 321; Robert L. Alden, “Malachi,” *Expositor’s Bible Commentary*, ed. Kenneth L. Barker and John R. Kohlenberger III (Grand Rapids, MI: Zondervan, 1994), 1548; Wolf, *Malachi*, 71; Boloje, “Malachi’s Vision,” 367; Webb, *Beyond Tithes and Offerings*, 113; Fanie Snyman, “To Take a Second Look at Malachi the Book,” *Hervormde Teologiese Studies* 71, no. 3 (2015): 4; Frank Viola and George Barna, *Pagan Christianity? Exploring the Roots of Our Church Practices* (Carol Stream, IL: Tyndale, 2012), 174; Budiselić, “Yahwehian Giving,” 152; Deborah W. Rooke, “Priests and Profits: Joel and Malachi,” in *Priests and Cults in the Book of the Twelve*, ed. Lena S. Tiemeyer (Atlanta, GA: SBL, 2016), 89.

⁴³⁹ Altmann cites Deut 18:6–8 to correctly distinguish the Levites within “your gates” from the priests serving the temple. Peter Altmann, “What Do the ‘Levites in Your Gates’ Have to Do with the ‘Levitical Priests’?” in *Levites and Priests*, 150. Leuchter believes Levites ministered in the several gated cities as part of a “federal

admonishes Israel to “return to My statutes,” the Mal 3:10 storehouse cannot possibly refer to the temple storehouse. Again, Malachi provides commentary on the Mosaic Law and does not announce a new venue for depositing tithes. Simply put, farmers not living near Jerusalem would be guilty of sin by offering tithes in Jerusalem instead of at “your gates” (Deut 14:28).⁴⁴⁰

The Storehouse at “My House” Could Not Possibly Hold the “Whole Tithe”

Beyond Malachi’s express directive to return to the Mosaic Law, intertextual study demonstrates that the storehouse at “My house” could not possibly hold the “whole tithe” (Mal 3:10). “My house” was the second temple built by Zerubbabel. As next shown, that is quite significant because Scripture negates Boloje’s unsubstantiated suggestion that the temple storehouse could hold “a large quantity of tithes.”⁴⁴¹

Although Solomon built the first temple, David was the architect to whom the Lord gave “all the details of this pattern” (1 Chron 28:19).⁴⁴² David designed a 3-story storehouse surrounding the temple to store food brought by the commuting priests and Levites under his 24-course rotating service schedule.⁴⁴³ Scripture provides the dimensions of the temple⁴⁴⁴ and its

system bound to the central sanctuary.” Mark Leuchter, “‘The Levite in Your Gates’: The Deuteronomic Redefinition of Levitical Authority,” *Journal of Biblical Literature* 126 (Fall 2007): 421.

⁴⁴⁰ Jerusalem was a gated city, meaning farmers living near Jerusalem deposited tithes there, even if the depositories were in the temple precincts, as Tobiah’s room formerly stored tithes (Neh 13:5) (it is unclear whether that room held part of the “whole tithe” of Jerusalem’s farmers or merely the commuting priesthood’s portion).

⁴⁴¹ Boloje, “Hypocrisy,” 7.

⁴⁴² Goldingay thus errs with the remarkable statement that, “the plans for the temple don’t come from God. Typically, God goes along with what seems natural to the people who want to relate to God.” John Goldingay, *1 and 2 Kings for Everyone* (Louisville, KY: Westminster, 2011), 27.

⁴⁴³ Stevens, *Tithes*, 962. Gary Inrig, *1 & 2 Kings* (Nashville, TN: B&H, 2003), 57; Richard D. Patterson and Hermann J. Austel, *1 and 2 Kings* (Grand Rapids, MI: Zondervan, 2009), 110. Here again, Josephus is a poor source of history. See e.g., James Montgomery, *Kings 1 and 2: A Critical and Exegetical Commentary on the Books of Kings* (London, UK: Bloomsbury, 1976), 145 (Josephus changed the dimensions of the temple storehouse).

⁴⁴⁴ Scholars observe that the dimensions were twice those of the tabernacle. John Woodhouse, *1 Kings: Power, Politics, and the Hope of the World* (Wheaton, IL: Crossway, 2018), 145; William H. Barnes, *1–2 Kings*

surrounding storehouse in terms of cubits (1 Kings 6:5–10). Most commentators interpret the temple cubit as 18 inches.⁴⁴⁵ However, archaeologists confirm that it was even smaller. Asher Kaufman states that the temple cubit was the “the old measurement” (2 Chron 3:3), the Mosaic or “medium” cubit,⁴⁴⁶ citing Claude Conder as “the most naturally gifted” of the British Royal Engineers who measured remains from Herod’s temple at 16-inch cubits.⁴⁴⁷

(Carol Stream, IL: Tyndale, 2012), s.v., “6:2”; Peter J. Leithart, *1 and 2 Kings* (Grand Rapids, MI: Brazos, 2006), 55; August H. Konkel, *1 and 2 Kings* (Grand Rapids, MI: Zondervan, 2006), 47. Tony Merida observes that the temple quadrupled the tabernacle in size. Tony Merida, *Exalting Jesus in 1 and 2 Kings* (Nashville, TN: B&H, 2015), 38. All five scholars are correct—doubling the dimensions quadrupled the area. Pedro Ortiz, “Translating Terms of Measurement,” *Bible Translator* 47, no. 4 (October 1996): 414, believes it is difficult to know the modern equivalent of biblical measurements. As next shown, archaeology helps quantify the temple cubit length.

⁴⁴⁵ Stevens, *Tithes*, 962; Goldingay, *Kings*, 27; Fuhr and Köstenberger, *Inductive Bible Study*, 63; Woodhouse, *1 Kings*, 145 (citing Marvin A. Powell, “Weights and Measures,” in *Anchor Bible Dictionary*, ed. David N. Freedman (New York, NY: Doubleday, 1992), 899–900; Merida, *Exalting Jesus*, 38; Marvin A. Sweeney, *1 & 2 Kings: A Commentary* (Louisville, KY: Westminster, 2013), 110; Philip G. Ryken, *1 Kings*, 115; Paul R. House, *1, 2 Kings: An Exegetical and Theological Exposition of Holy Scripture* (Nashville, TN: B&H, 1995), 25i; J. Gary Millar, “1 Kings,” in *1 Samuel–2 Chronicles*, ed. Iain M. Duguid, James M. Hamilton Jr., and Jay Sklar (Wheaton, IL: Crossway, 2019), 51; Terence E. Fretheim, *First and Second Kings* (Louisville, KY: Westminster, 1999), 41.

The following scholars derive right at 17.5 inches: Patterson, *Kings*, 109; John W. Olley, *The Message of Kings: God is Present* (Downers Grove, IL: InterVarsity, 2011), 81; Konkel, *1 and 2 Kings*, 47; Robert B. Scott, “Weights and Measures of the Bible,” *Biblical Archaeologist*, 22, no. 2 (1959): 22–40; R. P. Hubbard, “The Topography of Ancient Jerusalem,” *Palestine Exploration Quarterly* 98 (1966): 130–54; Volkmar Fritz, *1 & 2 Kings* (Minneapolis, MN: Fortress, 2003), 70; Charles Warren, *The Evolution of Ancient Weights and Measures* (Leeds, UK: Blanchfield, 1924), 12.

See also, Phil Moore, *Straight to the Heart of 1 and 2 Kings: 60 Bite-Sized Insights* (Oxford, UK: Lion Hudson, 2019), 31 (17.52–20.39 inches). A minority adopt the longer 20-inch+ Egyptian royal cubit. John M. Monson and Iain Provan, *1 and 2 Kings* (Grand Rapids, MI: Zondervan, 2016), s.v., “6:2,” citing George R. Wright, *Ancient Building in South Syria and Palestine* (Leiden: Brill, 1985), 1:118; Donald J. Wiseman, *1 and 2 Kings: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 1993), 113 (20.4 inches).

⁴⁴⁶ Asher S. Kaufman, “Where the Ancient Temple of Jerusalem Stood,” *Biblical Archaeology Review* 9, no. 2 (March–April 1983): 40–59, citing Charles Warren and Claude R. Conder, *The Survey of Western Palestine–Jerusalem* (London, UK: Palestine Exploration Fund: 1884), 241 (16-inch cubit).

⁴⁴⁷ Francis R. Conder and Claude R. Conder, *A Handbook to the Bible: Being a Guide to the Study of the Holy Scriptures Derived from Ancient Monuments and Modern Exploration* (1880; repr., Norderstedt: Hanse, 2020), 58, 371 (16-inch cubit). The Condors’ fourth edition provides supplementary information that “affords strong confirmation of the determination of the medium cubit at 16 inches.” Measurements include the piers at the northwest corner of the Haram wall (13’ 4” or exactly 10 cubits), the width of the southern passages (40 ft. or 30 cubits), the height of the Master Course on the south wall (6 ft. or 44 cubits), the longest stone (38’ 9” or 29 cubits), and the Prophets’ Gate lintel (5 cubits high and 19 cubits long). Francis R. Conder and Claude R. Conder, *A Handbook to the Bible: A Guide to the Study of the Holy Scriptures Derived from Ancient Monuments and Modern Exploration*, 4th ed. (London, UK: Longmans, Green, 1887), 386.

Allowing for space required for the staircase and a minimal 2-foot walkway on all three stories, the maximum storage capacity of Solomon's temple storehouse was less than 3,500 square feet.⁴⁴⁸ Because there were never even 2% of the tithe beneficiaries eating tithes at the temple storehouse at any one time,⁴⁴⁹ the divine design perfectly accommodated the storehouse's purpose of holding food that the rotating Levitical priesthood and would bring when it was their turn to serve. That is important because Solomon's temple storehouse was much larger than the storehouse at "My house" (Zerubbabel's temple), as next shown.

When the foundation for "My house" was laid, many priests and Levites who had seen Solomon's temple "wept with a loud voice" over its much smaller size (Ezra 3:12). Moreover, Yahweh twice acknowledges its small size through His prophets (Hag 2:3; Zech 4:10).⁴⁵⁰

Thus, Scripture provides a four-way exegetical proof that the Mal 3:10 storehouse could not possibly hold the "whole tithe" of Israel: (1) Yahweh designed Solomon's storehouse—which was 3 stories surrounding a much larger temple—to be smaller than 3,500 sq. ft. and to hold less than 2% of the tithes, (2) Solomon's temple storehouse was overwhelmed by the tithes of only Judah under Hezekiah's unlawful decree (2 Chron 31),⁴⁵¹ and (3) Zerubbabel's

⁴⁴⁸ A single circular staircase served the three stories from the south side of the temple, requiring personnel to walk around each floor to access all storage space. 1 Kings 6:8; Marco Conti, *1–2 Kings* (Downers Grove, IL: InterVarsity, 2008), 32; Sweeney, *Kings*, 112. Scholars have variously characterized the temple dimensions. See, e.g., Woodhouse, *Kings*, 145; Merida, *Exalting Jesus*, 38 ("not huge"); Goldingay, *Kings*, 27 ("quite small"); Ryken, *Kings*, 115 (not "large or impressive").

⁴⁴⁹ David's 24-course service schedule meant that only 4 percent of the rotating Levitical priesthood would be serving at the temple at any given time ($1 \div 24 = 4.1\%$). Because the tithe was given to the Levitical Priesthood, their wives, children, proselyte Gentile families, and Israel's widows and fatherless—but only the serving priesthood ate food tithes at the temple—Scripture instructs that something far less than 2% of the food tithes were at the temple at any one time. Other than serving priests and Levites, all tithes were eaten in each beneficiary's home gated city (Deut 14:29; 26:12).

⁴⁵⁰ Biblical archaeologist Leen Ritmeyer observes the Levites weeping over the smaller second temple. Leen Ritmeyer, *The Quest: Revealing the Temple Mount in Jerusalem* (Jerusalem: Carta, 2015), 320. That Herod's temple is a third, separate temple is noted by Ritmeyer's comment that it was "a colossal structure," measuring 100 cubits long and broad, making it much larger than even Solomon's 60 x 20-cubit temple. Ibid, 284–85, 380.

⁴⁵¹ Chapter Six provides elaboration of this significant point.

storehouse chambers did not surround but were inside “My house”⁴⁵² that (4) was so much smaller than Solomon’s temple that the Levites wept over its size.

Malachi’s Articular Storehouse Identifies the Category of Hundreds of Divine Depositories within “Your Gates”

Because the Law does not command tithes to be deposited at the temple but Malachi tells Israel to take the whole tithe to the storehouse (Mal 3:10), the next exegetical task is determining the meaning of *storehouse*. Like *tithe* and *offering*, *storehouse* is articular singular. In biblical Hebrew, articular nouns either identify a particular thing or represent a category of things.⁴⁵³

Since “My statutes” do not command Israel to deposit tithes at the name place and Hezekiah’s unlawful command proves that the temple storehouse could not hold the “whole tithe” of Judah (much less all Israel), Malachi’s articular *storehouse* cannot possibly identify the particular storehouse at “My house.” Rather, it identifies the category of hundreds of divine depositories in the gated cities of Israel into which they were commanded to “store up” (*yanach*) their tithes (Deut 14:28).⁴⁵⁴

That conclusion aligns with the Septuagint of Mal 3:10, which practically quotes the Deut 14:28 triennial tithe command and employs plural *storehouses*: “The year is completed, and you have brought all the produce into the *storehouses*.”⁴⁵⁵ “The year is complete” perfectly aligns

⁴⁵² Brown states that these chambers (*lishkah*) were in the second temple. Brown, *Hebrew Lexicon*, 545.

⁴⁵³ Gary A. Long, *Grammatical Concepts 101 for Biblical Hebrew*, 2nd. ed. (Grand Rapids, MI: Baker, 2013), 35; Lily Kahn, *The Routledge Introductory Course in Biblical Hebrew* (New York, NY: Routledge, 2014), 30–31; Peter Bekins, “Non-Prototypical Uses of the Definite Article in Biblical Hebrew,” *Journal of Semitic Studies* 58, no. 2 (Autumn 2013): 227–29.

⁴⁵⁴ “Deposit” (*yanach*) is also used to describe that the Lord will *yanach* Israel in the land of inheritance (Isa 14:1; Ezek 37:14), furthering the inheritance typology of Yahweh’s tithe.

⁴⁵⁵ Brenton, *The Septuagint*, 1129.

with “end of the year,” “all your produce” appears in both texts, and plural *storehouses* conforms to the command for each farmer to deposit his tithes at his nearest walled city.

Thus, exegetes may clearly identify the storehouse by following Malachi’s instruction to “return to My statutes” and the use of *hamma ‘ăšêr* by Malachi (3:8, 10) and Moses (Deut 26:12; Num 18:26). Boloje correctly observes the difference between *storehouses*—local depositories for the “general” tithe—and *chambers* located within the temple to hold the “tithe tax” that Levi offered to Yahweh for Him to give to the priests.⁴⁵⁶

Conclusion

Even though *tebuaḥ* is Moses’s legal term of art for tithe assets (Deut 14:28), no cited tithe scholar treats Jeremiah’s *tebuaḥ* prophecy. Because *tebuaḥ* legally defines *tithe* in the *sedes doctrinae*, Jer 2 provides an instructive overview of the nexus between *tebuaḥ* and unmerited inheritance—the very typology of Yahweh’s *tebuaḥ* tithe. Just as Israel was the first *tebuaḥ* of Yahweh’s inheritance of the nations, His tithe typifies the saints’ unmerited inheritance in Him.

Bethel and Gilgal were walled gated cities, meaning farmers living nearby were commanded to offer tithes there (Deut 14:28). Since Amos rebukes all Israel, his exhortation must be interpreted as being equally applicable to farmers who obediently deposited their tithes at their nearest gated city of Bethel or Gilgal as it was to those who may have unlawfully brought their tithes to those cities instead of their home gated city (Deut 14:28).

Scholars may disagree about the precise nature of Israel’s sin. However, for purposes of expositing the tithe ordinance, the point of Amos’s tithe rebuke is his response to that sin—the exhortation to “multiply transgressions” by multiplying the frequency for observing the Law’s

⁴⁵⁶ Boloje, “Hypocrisy,” 6. Chapter Six discusses how, among his many errors, Nehemiah correctly observed this distinction with his use of *nishkah* and *lishkah*.

commanded annual sacrifices and triennial tithe offerings. By segregating the frequency of sacrifices and tithes, Amos confirms the tithe's triennial frequency.

Malachi's exhortation to return to "My statutes" (Mal 3:7; 4:4) is momentous and cannot be ignored. "My statutes" are revealed by Malachi's use of *hamma 'ăśêr*. When students follow *hamma 'ăśêr* through "My statutes" (Mal 3:7; 4:4)—as Yahweh specifically admonishes—it is clear that under Mal 3:8 the articular singular *tithe* (*hamma 'ăśêr*) is the triennial Sacred Funding Tithe (Deut 26:12) and the articular singular *offering* (*hattərūmāh*) is Levi's tithe offering of a tenth of *hamma 'ăśêr* (Num 18:26). Significantly, Moses uses *tithe* and *offering* in each passage as construct nouns that are rendered definite by his use of the absolute articular *hamma 'ăśêr*—the very term that Malachi twice uses to provide his infallible literary directive.

Thus, there would be food in "My house" when the sons of Jacob observed that singular definite *tithe* (Deut 26:12) and the Levites observed that singular definite *offering* (Num 18:26) so that Yahweh could give His food tithe "as the Lord's portion to Aaron the priest" (Num 18:28). That is the only understanding Malachi's audience could derive from his exhortation to return to "My statutes" and his very particular Mosaic legal locution directing them to those two statutes. Malachi's directive to return to the Mosaic Law is confirmed by a four-way intertextual exegetical proof that the Mal 3:10 storehouse could not possibly be at the second temple.

As Amos confirms the tithe's divine frequency, Malachi confirms both the divine frequency and venue. Since those elements are unique among the seven ceremonial ordinances (Deut 12:6), prophetic identification of either element necessarily identifies all other elements expressed in the tithe *sedes doctrinae* (Deut 14:22–29). Thus, prophetic commentaries on the tithe ordinance confirm the divine elements articulated in Chapters Three and Four and are an infallible prophetic word "to which you will do well to pay attention" (2 Pet 1:19).

CHAPTER SIX: THE WRITINGS—CONFIRMATION AND OBSERVANCE OF “YOUR GATES” AS THE DIVINE VENUE

The Writings contain two references to the tithe ordinance. The commands of King Hezekiah (2 Chron 31) and Governor Nehemiah (Neh 10–13) respectively confirm and observe that the divine venue for offering Yahweh’s sacred tithe was “your gates” of each farmer’s nearest walled city (Deut 14:28)—far away from the temple storehouse.

After assuming the throne from his evil father, young King Hezekiah immediately sought to reinstitute Mosaic cultic worship and erroneously commanded tithes to be brought to the temple. Although Hezekiah was only king of Judah, his unlawful command overwhelmed Solomon’s temple complex, resulting in tithes being stacked in the streets of Jerusalem.⁴⁵⁷

After questioning the chief priest, Hezekiah corrected his mistake and ordered tithes redelivered to the several walled cities where the Law commanded they be deposited in the first place. Hezekiah’s removing tithes from the temple was “good, right, and true before the Lord his God” (2 Chron 31:20) and provides scriptural confirmation of the divine venue of “your gates” away from the temple storehouse.

Like Hezekiah, Nehemiah was a well-intentioned ruler who served Yahweh with all his heart. However, his commands were so violative of the Law that—even though he correctly ordered tithes deposited in plural *storehouses* away from the temple—he cannot virtuously be cited to confirm any divine tithe element. Thus, this study expositis Nehemiah’s commands simply to controvert scholars who erroneously cite him as authority that the divine venue for depositing tithes was either the temple or Levitical cities.

⁴⁵⁷ Since the temple storehouse could not even hold the tithes of Judah, the story demonstrates the utter impossibility that it could hold “all tithe of Israel” (Num 18:20–21).

Hermeneutical Considerations for Interpreting Descriptive Historical Tithe Narratives

This section suggests three hermeneutical considerations for expositing the two historical tithe narratives.

The Mosaic Law Is Yahweh's Exclusive Authority for Expositing His Tithe Ordinance

Through Mosaic commandments referenced in the ceremonial tithe avowal (Deut 26:13–15), three prophetic rebukes (Amos 4; Mal 3; Matt 23), and the Spirit through Heb 7, the Lord consistently and exclusively defines the tithe ordinance as Mosaic ceremonial law.⁴⁵⁸ Thus, the Mosaic Law exclusively governs the tithe ordinance. Since Deuteronomy served as ancient Israel's constitution,⁴⁵⁹ scholars should not perform ad hoc exposition of the two historical tithe passages⁴⁶⁰ and must follow Malachi's prophetic instruction to return to "My statutes" that necessarily governed and illuminate both descriptive accounts.

Croteau correctly observes that "the Historical and Prophetic books reveal the sad record

⁴⁵⁸ The Law, Prophets, and Heb 7 illumination of Abram's tithe are treated in Chapters Three–Four, Five, and Seven, respectively.

⁴⁵⁹ McConville, "Deuteronomy, Book of," 187; Osborne, *Hermeneutical Spiral*, 188. Deuteronomy was the quintessential legal corpus governing Israel as "the covenantal community from that day forward." Merrill, *Deuteronomy*, 27. See also, William R. Newell, *Studies in the Pentateuch* (Grand Rapids, MI: Kregel, 1983), 236; Meredith G. Kline, "Deuteronomy," in *Wycliffe Bible Commentary*, ed. Charles F. Pfeiffer and Everett F. Harrison (Chicago, IL: Moody, 1962), 155; J. Gordon McConville and J. G. Millar, *Time and Place in Deuteronomy* (Sheffield, UK: Sheffield, 1994), 125 (Deuteronomy conceives of Israel as "a unity transcending the generations"); Brent A. Strawn, *The Oxford Encyclopedia of the Bible and Law* (New York, NY: Oxford University Press, 2015), s.v., "Scribes and Scribalism" (Deuteronomy, which contains the tithe *sedes doctrinae*, is the "epitome of written law in Israel").

⁴⁶⁰ Kelly writes that 2 Chron 31 and Nehemiah help to interpret Malachi. Kelly, *Teach Tithing*, 73. That hermeneutical approach is exactly backwards—as evidenced by Croteau citing 2 Chron 31 to interpret the Mal 3:10 storehouse as the temple storehouse. Croteau, "Analysis of Tithing," 119. Rather, both accounts are governed by Malachi's admonition to return to "My statutes," which confirm that Hezekiah correctly ordered tithes redelivered to the several walled cities and that Nehemiah correctly ordered tithes deposited in "cities of our [the farmers'] tillage" (Neh 10:37). Sharon Short correctly observes that primary instruction comes not from biblical narratives but from laws, prophecies, sermons, and epistles. Sharon W. Short, "Formed by Story: The Metanarrative of the Bible as Doctrine," *Christian Education Journal* 9 (Spring 2012): 112–13.

of Israel's disobedience."⁴⁶¹ Thus, historical tithe accounts must be explicated not by what Israel did, but by what Yahweh commanded them to do through the Pentateuchal statutes and prophetic commentary thereon.

As Köstenberger counsels, expositors should "read the Old Testament in light of the Old Testament," "habituate" themselves in the Pentateuch, and then "work outward to the rest of the Old Testament."⁴⁶² Klingbeil adds that "theology informs history" where Pentateuchal themes anchor and support the balance of Scripture to form "a web-like structure" that links different genres and historical periods.⁴⁶³ Vanhoozer describes sensitivity to this connectivity as "canon sense" where each passage is interpreted "in light of the whole Bible."⁴⁶⁴

Under that methodology, the historical narratives provide the infallible record of how fallible, well-intentioned men struggled to administer the tithe ordinance. Carson's observation that "even an apostle can get things wrong"⁴⁶⁵ equally applies to kings and governors. Unlike Nehemiah, Scripture records that Hezekiah corrected his mistake and was prospered for it.⁴⁶⁶

⁴⁶¹ Croteau, *Don't Have to Tithe*, 123.

⁴⁶² Köstenberger, *Love of God's Word*, 154. See also, Gerald A. Klingbeil, "Historical Criticism," in *Dictionary of the Old Testament: Pentateuch*, ed., T. Desmond Alexander and David W. Baker (Downers Grove, IL: InterVarsity, 2003), 401 (the Pentateuch's "origin, integrity, and context are essential" to reading the OT).

⁴⁶³ Gerald A. Klingbeil, "Of Pillars and Foundations: Seven Thesis Statements Concerning the Hermeneutics of the Pentateuch," *Davar Logos* 18, no. 2 (July–December 2019): 18–25.

⁴⁶⁴ Kevin J. Vanhoozer and Owen Strachan, *The Pastor as Public Theologian: Reclaiming a Lost Vision* (Grand Rapids, MI: Baker, 2019), 118. See also, Compton, "Shared Intentions?" *Themelios* 33, no. 3 (December 2008): 31 (progressive revelation is enhanced by "historical identification of a known . . . referent," like the commanded divine venue); Walter C. Kaiser Jr., *Recovering the Unity of the Bible: One Continuous Story, Plan, and Purpose* (Grand Rapids, MI: Zondervan, 2009), 23 ("So in harmony are the parts with the whole canon that oftentimes some of the parts are not fully understood until the whole has been completed").

⁴⁶⁵ D. A. Carson, *The Enduring Authority of the Christian Scriptures* (Grand Rapids, MI: Eerdmans, 2016), 1074.

⁴⁶⁶ Post-Pentateuch tithing commands of kings and governors are comparable to a U.S. President's executive order that the Supreme Court declares unconstitutional. Thus, scholars may teach with authority that some commands of David, Hezekiah, and Nehemiah were unscriptural. Their commands were subject to the "divine Constitution" given to Moses centuries earlier. Deuteronomy "says nothing about the king having a judicial role."

The Mosaic Venue for Depositing Tithes at “Your Gates” Did Not Change When the Temple Was Built

Yahweh gave only one tithe law—and He gave it four centuries before Solomon built the first temple. Curiously, no proponent of temple storehouse tithing identifies a Pentateuchal command to deposit tithes at the name place.⁴⁶⁷ Since the temple storehouse was “not part of the Mosaic Law”⁴⁶⁸—and “your gates” were not at the tabernacle—Deut 14:28 exclusively governed the tithe commands of Hezekiah and Nehemiah.⁴⁶⁹ Applied to the tithe, Klingbeil’s “web-like structure” is based upon that Pentateuchal venue and supports ritual texts throughout Israel’s history across four major genres (Law, Prophets, Writings, and Gospels).⁴⁷⁰

2 Chronicles 31 Is an Historical Story with a Beginning, Tension-Creating Plot, and Ending Resolution

Most of the OT is biblical narratives that often appear as dramatic stories by “driving

Gregory R. Goswell, “The Just King: The Portraits of David and Solomon in the Books of Samuel and Kings,” *Restoration Quarterly* 62, no. 4 (2020): 202. See also, J. Gordon McConville, *God and Earthly Power: An Old Testament Political Theology; Genesis–Kings* (London, UK: T&T Clark, 2008), 155–56 (discussing the “transience of institutions”); James R. Linville, *Israel in the Book of Kings: The Past as a Project of Social Identity* (Sheffield, UK: Sheffield, 1998), 149 (loss of the monarchy is not “fatal to Israel”).

⁴⁶⁷ Two scholars write that Deut 12:5–7 and 26:2 provide the only venue for depositing tithes (which they erroneously believe is the name place). Ken Hemphill and Bobby Eklund, “The Foundations of Giving,” in *Perspectives*, 24. To the contrary, (1) the Law commanded “all your produce” to be deposited “within your gates” (Deut 14:28), (2) Deut 12:5–7 does not command “depositing” anything—only “bringing” things to eat (e.g., Deut 14:23), and (3) Deut 26:2 concerns *first fruit* offerings and not *tithe* offerings.

⁴⁶⁸ Croteau, “Analysis of Tithing,” 119.

⁴⁶⁹ Chapter Five describes that Amos’s and Malachi’s confirmation of the sacred tithe’s triennial frequency also necessarily identifies its unique venue contained in the tithe *sedes doctrinae*.

⁴⁷⁰ Sweeney observes the unity across genres with respect to the temple in the Torah, Prophets, and Writings. Marvin A. Sweeney, *Reading Prophetic Books* (Tübingen: Mohr Siebeck, 2014), 19. See also, Carson, *Enduring Authority*, 1073 (“Careful study demonstrates not only how each genre ‘works’ but also how each contributes to the whole to provide a unified revelation”). For further discussions on the importance of genre, see Köstenberger, *Hermeneutical Triad*, 233–56; Klein, *Biblical Interpretation*, 417–33. For interpreting the genre of biblical narratives, see Robert H. Stein, *A Basic Guide to Interpreting the Bible: Playing by the Rules*, 2nd ed. (Grand Rapids, MI: Baker, 2011), 72–87; Hermann Gunkel, “The Literature of Ancient Israel,” in *Relating to the Text*, ed. Timothy J. Sandoval and Carleen Mandolfo (London, UK: T&T Clark, 2003), 26–40. For a critical discussion of the Chronicler’s “fabricated history,” see Marc Z. Brettler, “Revisionist History: Reading Chronicles,” in *How to Read the Bible* (Philadelphia, PA: Jewish Publication Society, 2005), 129–36.

home the significance of a given biblical event.”⁴⁷¹ The Chronicler “drives home” confirmation of the divine venue for depositing tithes at “your gates” with the significant fact that the temple storehouse could not even hold the whole tithe of Judah (much less all Israel) and that Yahweh prospered Hezekiah for correcting his mistake.

Historical descriptive stories must be explicated differently from the Law or prophecy and are characterized by three conspicuous literary features.⁴⁷² First is an identifiable beginning, often marked with phrases like “at that time” or “after these things.” The Chronicler begins Chapter 31 with “Now when all this was finished.” Second is a plot, the “architecture of a story” on which other story elements are built by presenting “interesting problems or conflicts” for a main character.⁴⁷³ Because that conflict can be spiritual or physical (e.g., a small temple storehouse incapable of holding the “whole tithe”), exegetes must “come to grips with these elements” and understand their relationships.⁴⁷⁴ Historical stories develop the plot by recording dialogue and moving from tension to resolution. In this story, the plot’s tension is identified by Hezekiah’s dialogue with Azariah and the overwhelmed temple complex (2 Chron 31:9–13).

Third, the conspicuous ending informs the reader that the “problem of the story’s plot has been resolved”—precisely as the Chronicler ends this story:

Hezekiah did this throughout Judah; and he did what was good, right, and true before the Lord his God. And in every work that he began in the service of the house of God and in

⁴⁷¹ Köstenberger, *Hermeneutical Triad*, 238.

⁴⁷² Ibid., 249, citing G. W. Brandt, “Plot,” in *Cassell’s Encyclopaedia of Literature*, vol. 1, ed. S. H. Steinberg (London, UK: Cassell, 1953), 421–23.

⁴⁷³ Unless otherwise cited, quotes in the balance of this subsection are taken from Patricia Dutcher-Walls, *Reading the Historical Books: A Student’s Guide to Engaging the Biblical Text* (Grand Rapids, MI: Baker, 2014), 38–40. The plot is a “chain of related events” that requires exegetes to determine “conflicts that are woven into the plot.” Leland Ryken, *How Bible Stories Work: A Guided Study of Biblical Narrative* (Bellingham, WA: Lexham, 2021), 41–43.

⁴⁷⁴ Köstenberger, *Hermeneutical Triad*, 249. “The tensions are often deliberate and theologically significant.” Robin Parry, “Narrative Criticism,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 529.

the Law and in the commandment to seek God with all his heart, he did, so he prospered (2 Chron 31:20–21).⁴⁷⁵

Since the narrative’s literary structure is “deliberate,” it is “our job as readers to take the story format of the texts seriously.”⁴⁷⁶ Osborne counsels that the meaning of narrative stories is found in the “text as a whole rather than in isolated segments.”⁴⁷⁷ Thus, exegetes may not lift the isolated segment of 2 Chron 31:10–12 (Hezekiah’s subjects offering tithes at the temple), ignore the story’s plot tension and successful resolution, and teach temple storehouse tithing as if it were scripturally prescriptive.⁴⁷⁸ Those points lead to a final consideration.

Neither Hezekiah nor Nehemiah Commanded Israel to Observe Three Tithes, as Josephus’s Model Proposes

Chapter One begins by citing *Josephus’s Rewritten Bible*⁴⁷⁹ and scholars who teach that his three-tithe model was a later development of Jewish scribes rather than an accurate presentation of the Pentateuchal tithe law. Notably, no Josephus disciple attempts to integrate his three-tithe model into a seamless canonical presentation by supporting it with either prophetic commentary or historical narratives. Rather, they offer a fragmented, ad hoc interpretation of each passage to the point some dismiss Amos 4, 2 Chron 31—or both—

⁴⁷⁵ For the commandment “to seek God with all his heart,” see Deut 4:29. “Seek” means to seek the “true God” in prayer and worship. Brown, *Hebrew Lexicon*, 205 (citing Deut 4:29; 2 Chron 31:21).

⁴⁷⁶ Dutcher-Walls, *Reading the Historical Books*, 38.

⁴⁷⁷ Osborne, *Hermeneutical Spiral*, 200.

⁴⁷⁸ Contra, Croteau, who in two works relies solely upon 2 Chron 31:10–12 and omits the balance of the story to teach that Malachi exhorted temple storehouse tithing. Croteau, “Analysis of Tithing,” 119; Croteau, *Don’t Have to Tithe*, 121.

⁴⁷⁹ Feldman, *Studies in Josephus’s Rewritten Bible*. Post-Atonement Judaism must be understood in terms of its ongoing efforts to “reinterpret texts.” Frank H. Gorman Jr. “Commenting on Commentary: Reflections on a Genre,” in *Relating to the Text*, 102. See also, Molly M. Zahn, *Genres of Rewriting in Second Temple Judaism: Scribal Composition and Transmission* (Cambridge, UK: Cambridge University Press, 2020), 98.

altogether.⁴⁸⁰

Neither historical account confirms the three-tithe model of Tobit and Josephus. Neither (1) mentions tithes given to “the poor,” (2) mentions farmers eating their own grain tithes, or (3) confirms a Mosaic command to offer tithes at the temple. As will be shown to the contrary, both accounts specifically contradict Josephus’s temple venue for offering tithes.⁴⁸¹

Hezekiah’s Unlawful Decree and Remedial Commands Confirm the Tithe’s Divine Venue

Because the “oft ignored book” of 2 Chronicles “centers on the temple,” it is notable that Chapter 31 confirms the tithe’s conspicuous divine venue at “your gates” away from the temple.⁴⁸² The theological significance of that venue cannot be overstated. As shown in Chapter Eight, just as the temple typifies the body of Christ,⁴⁸³ the tithe’s divine venue away from the temple typifies His redemptive work of a new creation that will have “no temple” (Rev 21:22).

⁴⁸⁰ Although Kelly devotes only one paragraph to Amos, he correctly observes that Israel was “merely going through the motions of tithing,” aptly comparing them to the Pharisees. Kelly, *Teach Tithing*, 72. Unfortunately, he does not exposit Amos’s exhortation to “multiply transgressions” by increasing the frequency of making Mosaic cultic offerings. Croteau believes Amos 4 “has no impact on the understanding of tithes” and that 2 Chron 31 “does not add significantly to the discussion on tithing.” Croteau, *Don’t Have to Tithe*, 116, 118.

⁴⁸¹ It is untenable for Josephus to write a “history” of tithing which fails to observe that both historical accounts controvert his three-tithe model.

⁴⁸² Scholars who consider the book “ignored” include Randall L. McKinion, “A Commentary on 1 & 2 Chronicles,” *Journal of the Evangelical Theological Society* 59, no. 4 (2016): 827; Pancratius C. Beentjes, “The Chronicles of the Kings of Judah: 2 Chronicles 10–36,” *Biblica* 99, no. 1 (2018): 119. For scholars who believe 2 Chronicles focuses on the temple, see Gregory R. Goswell, “Temple and Kingship in the Book of Chronicles,” *Restoration Quarterly* 62, no. 2 (2020): 65; Joshua E. Williams, “Creation in Chronicles: YHWH’s Supremacy Manifested in Israel’s Worship,” *Southeastern Theological Review* 10, no. 2 (Fall 2019): 77 (Israel’s identity is mediated through the Law, the temple, and its cultic personnel); Blaire A. French, “Chronicles and Intertextuality in Early Rabbinic Literature,” *Journal for the Study of the Old Testament* 43, no. 4 (June 2019): 715 (the Chronicler recounts Israel’s past against David’s kingship and the temple cult); Miracle Ajah, “The Concept of Cult Centralization in Deuteronomy and its Possible Implications for Today,” *Conspectus* 31, no. 1 (April 2021): 23 (cult centralization was “paramount to the Deuteronomistic theology”). Offering tithes away from the temple is a conspicuous contrast to many images of the temple in the ANE and Israel. See, e.g., John H. Walton, “The Temple in Context,” in *Behind the Scenes*, 433–39.

⁴⁸³ Peter J. Leithart, *1 & 2 Kings* (Grand Rapids, MI: Brazos, 2006), 52–53.

Second only to Malachi 3, this is the most abused (tithe-takers) and misinterpreted (tithe opponents) passage within tithe scholarship. The first person to teach “temple storehouse tithing”⁴⁸⁴ was 25-year-old King Hezekiah, who learned the valuable lesson that there is no such thing. Robert Morris, America’s most popular tithe-taker, makes 2 Chron 31:4–10 the longest quote of his book but wholly ignores the second half of the chapter.⁴⁸⁵ That “rest of the story” shows that the Lord prospered Hezekiah for his remedial commands that redelivered tithes to the several gated cities where the Law required they be deposited in the first place. As next shown, biblical history helps in understanding the Chronicler’s story.

Scriptural Historical Considerations

Hezekiah was only 25 years old when he succeeded his evil father Ahaz (2 Kings 18:2) some 800 years after the Mosaic Law was given. His chief priest Azariah also served Ahaz, who sacrificed Hezekiah’s brother (2 Kings 16:13; 2 Chron 28:3). Yahweh had already “torn Israel from the house of David” (2 Kings 17:21) but Hezekiah was one of the most righteous kings of Judah and immediately tried to observe the Law (2 Kings 18:5–6). Some scholars believe

⁴⁸⁴ Davis believes the “storehouse principle” is codified by Num 18:21–24 (which commands no venue) and Deut 12:5–18 (which commands to the contrary that the grain tithe be “brought” to the name place and “eaten” there but not “deposited” or “stored,” as the triennial sacred tithe was commanded to be deposited in the several walled cities away from the name place). George B. Davis, “Are Christians Supposed to Tithe?” *Criswell Theological Review* 2, no. 1 (Fall 1987): 95. The extreme portion of the pro-tithe movement is variously described as the “faith movement,” “word of faith,” or “prosperity gospel.” Jonathan Wilson-Hartgrove, *God’s Economy: Redefining the Health and Wealth Gospel* (Grand Rapids, MI: Zondervan, 2009), 17; Mary Hinton, *The Commercial Church* (Lanham, MD: Lexington, 2011). Leading proponents are Morris, *Blessed Life*; Kenneth E. Hagin, *Biblical Keys to Financial Prosperity* (Tulsa, OK: Faith Library, 1995); Kenneth Copeland, *The Laws of Prosperity* (Forth Worth, TX: Kenneth Copeland, 1974); Creflo A. Dollar, *Total Life Prosperity* (Nashville, TN: Nelson, 1999); Jubilee Mosley, *Believers with Benefits: Tithing Testimonies* (New York, NY: Jubilee Mosley, 2013).

⁴⁸⁵ Morris argues that 2 Chron 31 teaches two truths: (1) tithes must be brought to the “Lord’s house” and (2) Judah’s obedience in bringing tithes caused God to miraculously bless their crops as they were being harvested from the third month to the seventh month. Morris, *Blessed Life*, 60–62. As shown below, the balance of 2 Chron 31 and Lev 25:6 negate both arguments.

Chronicles is a theological interpretation of Kings⁴⁸⁶ that extensively discusses Hezekiah's cultic reforms,⁴⁸⁷ prompting the Chronicler to present him as "a new Solomon."⁴⁸⁸

The Chronicler relied upon history to illustrate those theological lessons.⁴⁸⁹ The most relevant history in Kings is provided by the temple storehouse dimensions that relate to David's rotating temple service schedule (1 Kings 6:5–10). Although some Levites presumably lived within the 48 Levitical cities,⁴⁹⁰ many lived in the fortified cities throughout Israel.⁴⁹¹ Therefore,

⁴⁸⁶ Juha Pakkala, "The Chronicles of the Kings of Judah: 2 Chronicles 10–36," *Journal of Semitic Studies* 64, no. 1 (Spring 2019): 296; Martin J. Selman, *2 Chronicles: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 1994), 527 (the Chronicler "integrated extensive additions").

⁴⁸⁷ Israel Finkelstein and Neil A. Silberman, "Temple and Dynasty: Hezekiah, the Remaking of Judah and the Rise of the Pan-Israelite Ideology," *Journal for the Study of the Old Testament* 30, no. 3 (March 2006): 269–70. His reforms represent a "return to the high point of Israelite history." Song-Mi Park, "The Development of the Hezekiah Complex: Literature, History, and Theology" (PhD diss., Harvard University, 2010), 216. Contra, Nadav Na'aman, "The Debated Historicity of Hezekiah's Reform in the Light of Historical and Archaeological Research," *Zeitschrift Für Die Alttestamentliche Wissenschaft* 107, no. 2 (1995): 179–80, noting scholars who view silence by Isaiah and Micah about reforms as "evidence for the non-historical character of the references in Kings."

⁴⁸⁸ Scott W. Hahn, *The Kingdom of God as Liturgical Empire: A Theological Commentary on 1–2 Chronicles* (Grand Rapids, MI: Baker, 2012), 160; Louis C. Jonker, "Playing with Peace: Solomon as the Man of Peace and Rest, and the Temple as the House of Rest," *Religions* 13, no. 1 (January 2022): 8 (the Chronicler depicts Solomon as a man of peace who was able to build the temple and was highly successful). Contra, Warren W. Wiersbe, *2 Kings & 2 Chronicles* (Colorado Springs, CO: Cook, 2015), 109–10 (Hezekiah paying tribute proves that his "faith was very weak"). This study's thesis is not affected by whether Chronicles is read as the first book of the Writings or, as some canons have it, the last book. See, e.g., Gregory R. Goswell, "Putting the Book of Chronicles in Its Place," *Journal of the Evangelical Theological Society* 60, no. 2 (June 2017): 283–86.

⁴⁸⁹ Steven L. McKenzie, *How to Read the Bible: History, Prophecy, Literature* (Oxford, UK: Oxford University Press, 2005), 46, 51. Köstenberger, *Hermeneutical Triad*, 153, observes that Chronicles is a bit more didactic in tone than Kings. For example, the Chronicler teaches how Hezekiah corrects his mistake by removing tithes from the temple and redelivering them to the several walled cities where the Law commanded they be deposited, which was "good, right, and true before the Lord his God" (2 Chron 31:20).

⁴⁹⁰ Although some scholars dispute the historicity of both Levitical cities lists, neither list names Jerusalem. Yitzhak Lee-Sak, "The Lists of Levitical Cities (Joshua 21, 1 Chronicles 6) and the Propagandistic Map for the Hasmonean Territorial Expansion," *Journal of Biblical Literature* 136, no. 4 (2017): 784. The surrounding pasturelands were for the Levites' animal tithes, aligning with the command to offer tithes to Yahweh so He could give them to the Levites. Hess, "Joshua," s.v., "Levitical Towns (21:1–45)," citing Numbers 35:1–8. Those animal tithes reproduced to provide a fresh meat stock and elite diet for the tithe beneficiaries in between each triennial tithe. The fields were 2000 cubits wide "by measure," the same distance by which Israel was separated from the ark "by measure" (Josh 3:4). There seems to be something holy about that distance, which is appropriate for fields designed to carry Yahweh's holy tithe of animals.

⁴⁹¹ Despite the phrase "Levites within your gates" (Deut 12:12, 18), Kelly curiously teaches that all Levites "permanently lived" in the Levitical cities. Kelly, *Teach Tithing*, 76–77. Joshua names over 100 walled cities in Judah alone where both Levites and farmers lived, each with surrounding unnamed "towns and villages" (Josh

David designed a 3-story storehouse surrounding the temple on three sides to store the food tithes that the commuting priesthood would bring from their homes when it was their turn to serve.⁴⁹² As described in Chapter Five, the maximum capacity of the temple storehouse was less than 3,500 square feet (1 Kings 6:5–10).⁴⁹³ The Hezekiah narrative demonstrates that the temple storehouse could not even hold all the tithes of Judah—much less “all tithe of Israel” (Num 18:21).

The “Third Month to the Seventh Month” (2 Chron 31:7)

Some cite this descriptive account for the precept that Judah’s tithes triggered Yahweh’s blessing instead of resulted from His blessing.⁴⁹⁴ For example, Morris⁴⁹⁵ teaches that tithes given in the third month caused Yahweh to miraculously multiply the wheat crop as it was standing in

15:21–63). Kelly’s argument is scripturally refuted by the Levites’ redemptive rights, which differed depending upon whether they lived in a walled Levitical city, a walled non-Levitical city, or a non-walled village (Lev 25:29–34). Thirteenth century Egyptian iconography depicts fortified cities like what “must have been encountered by Joshua.” Walton, *Background Commentary*, 216.

⁴⁹² Alice L. Laffey, *First and Second Kings* (Collegeville, MN: Liturgical, 2012), 7; Edward L. Curtis and Albert A. Madsen, *Chronicles I and II* (New York, NY: Bloomsbury, 2015), 481. The temple was not Israel’s grandest building, especially compared to Solomon’s palace. Ellen F. Davis, “The Tabernacle Is Not a Storehouse: Building Sacred Space,” *Sewanee Theological Review* 49, no. 3 (2006): 306.

⁴⁹³ See Chapter Five for a development of the 16-inch temple cubit and storage capacity of the temple storehouse. Two scholars believe the temple cubit described in Kings was only 15.75 inches long. Yosef Garfinkel and Madeleine Mumcuoglu, “The Temple of Solomon in Iron Age Context,” *Religions* 10, no. 3 (March 2019): 11. They report recent discoveries whose “new data bear out the historicity of the biblical text” and “clearly show that the architecture described in the biblical text existed in the same era and region.” Ibid., 2, citing Shua Kisilevitz, “The Iron IIA Judahite Temple at Tel Moza,” *Tel Aviv* 42 (2015): 147–64, and two extreme contra opinions: Mario Liverani, *Israel’s History and the History of Israel* (London, UK: Equinox, 2003), 329 (the “biblical description is imaginary”); Diana V. Edelman, “What Can We Know about the Persian-Era Temple in Jerusalem?” in *Temple Building and Temple Cult: Architecture and Cultic Paraphernalia of Temples in the Levant (2–1 Mill. B.C.E.)*, ed. Jens Kamlah (Wiesbaden: Harrassowitz Verlag, 2012), 343–68 (there was no temple during Solomon’s reign whatsoever).

⁴⁹⁴ Croteau warns that interpreters should avoid “equating description with prescription.” Croteau, “Analysis of Tithing,” 4, citing Fee and Stuart, *How to Read*, 107; J. Scott Duvall and J. Daniel Hays, *Grasping God’s Word: A Hands-on Approach to Reading, Interpreting, and Applying the Bible* (Grand Rapids, MI: Zondervan, 2001), 263–69.

⁴⁹⁵ Morris, *Blessed Life*, 61.

the fields, resulting in a crop so large that it was threshed until the seventh month. To the contrary, the huge crop had nothing to do with the farmers obeying Hezekiah's unlawful command. As next shown, it was a direct result of Yahweh's Lev 25:6 promised blessing in response to Judah's antecedent obedience before the crop was even harvested.

Yahweh's Faithfulness to His Promised Abundant Wheat Crop (Lev 26:5)

The Mosaic Law established a blessed–cursed dichotomy.⁴⁹⁶ Yahweh promised an obedience-based blessing of a wheat crop so large it would be harvested from the third month until the seventh month: “Indeed, your threshing will last for you until grape gathering, and grape gathering will last until sowing time” (Lev 26:5).

Israel's convocations coincided with the agricultural calendar.⁴⁹⁷ Wheat harvest started in the third month before the Feast of Weeks, 50 days after the barley firstfruits in the first month (Lev 23:11). Grape gathering began in the seventh month when the Feast of Booths celebrated gathered fruit (Num 29:1). Thus, Yahweh's promised blessing means that—because of Judah's antecedent obedience before the crop was even grown—the wheat harvest would be threshed from “the third month to the seventh month”—precisely as the Chronicler records Judah brought in their tithes of wheat (2 Chron 31:7).

The farmers immediately “began making heaps” of wheat tithes in the “third month”

⁴⁹⁶ For a discussion of the obedience-based blessed–cursed economy, see William D. Barrick, “Inter-Covenantal Truth and Relevance: Leviticus 26 and the Biblical Covenants,” *Master's Seminary Journal* 21, no. 1 (Spring 2010): 82–96, quoting Walther Zimmerli, *Old Testament Theology in Outline*, trans. David E. Green (Atlanta, GA: Westminster, 1978), 116 (obedience to Yahweh “defines the fundamental nature of the OT faith”).

⁴⁹⁷ Parallels to the Gezer Calendar (c. 900 BC) appear in many biblical contexts. Victor H. Matthews and Don C. Benjamin, *Old Testament Parallels: Laws and Stories from the Ancient Near East*, 4th ed. (New York, NY: Paulist, 2016), 165. For example, it reflects flax being harvested one month before barley, which Scripture records was waived on the first Sabbath after Passover. That aligns with Rahab hiding the spies underneath harvested flax immediately after Passover in the first month of the ecclesiastical year (Josh 5). Hess, “Joshua,” s.v., “Stalks of Flax (2:6).”

(31:7), meaning Judah’s very first month of obeying Hezekiah’s unlawful decree. The temple complex was immediately overwhelmed—not by some intervening blessing granted in response to Judah’s third-month tithes—but by Yahweh’s promised abundant crop (Lev 26:5) combined with Hezekiah commanding the wrong venue. There were presumably similar abundant crops during the united kingdom obediently ruled by Solomon and during Josiah’s righteous reign of Judah. Thus, the scriptural silence⁴⁹⁸ of heaped tithes during those reigns suggests that those wise kings understood the divine venue for offering tithes “at your gates,” as Nehemiah did (“cities of our tillage” Neh 10:37).

Israel’s Wheat Farmers Were Not “Generous”

Contrary to many commentators,⁴⁹⁹ Hezekiah’s tithing subjects were not “generous.” Rather, their antecedent obedience caused Yahweh to honor His promised blessing of an abundant crop. Since scholars’ sole evidence of “generosity” is an overwhelmed temple complex, perhaps they believe the farmers would not have been “generous” had Hezekiah initially commanded the correct divine venue (i.e., no scholar suggests there were “heaps” of “generous” tithes in the several cities to which Hezekiah ordered the same tithes redelivered).

Moreover, no scholar suggests that Nehemiah’s people were “not generous” because their tithes—which Nehemiah correctly ordered deposited in plural gated city *storehouses* (Neh

⁴⁹⁸ Arguments from silence are quite probative when “you are expecting much noise.” D. A. Carson, “Getting Excited about Melchizedek,” in *The Scriptures Testify about Me: Jesus and the Gospel in the Old Testament* (Wheaton, IL: Crossway, 2013), 109. Sweeney observes the “superlative evaluations” of Josiah concerning his righteousness in “following the example of King David and in observing Mosaic Torah.” Marvin A. Sweeney, *King Josiah of Judah: The Lost Messiah of Israel* (New York, NY: Oxford University Press, 2001), 40.

⁴⁹⁹ Eugene H. Merrill, *A Commentary on 1 & 2 Chronicles* (Grand Rapids, MI: Kregel, 2015), 521; Robb A. Young, “Hezekiah in History and Tradition” (PhD diss., Yale University, 2011), 397, 403; Frederick J. Mabie, *1 and 2 Chronicles* (Grand Rapids, MI: Zondervan, 2010), 325; Andrew E. Hill, *1 and 2 Chronicles* (Grand Rapids, MI: Zondervan, 2003), 22; Selman, *2 Chronicles*, 521; Murray, *Beyond Tithing*, 82.

13:12)—did not result in overwhelming the much smaller second temple storehouse. In short, application of basic rules of evidence to both accounts negates the notion of “generous tithes.”

The term “abundance” (31:5) from which scholars deduce that tithing farmers were “generous” is *rabah*, which in the *Hiph`il* stem simply means “multiplied.”⁵⁰⁰ Judah brought in tithes of “multiplied” produce, exactly as the Lord promised He would multiply their wheat produce if they obeyed.⁵⁰¹ Thus, farmers could tithe against a crop “multiplied” by Yahweh—but they could not give an “abundant” tithe (i.e., since *tithe* means a tenth of what Yahweh caused the land to laboriously give, the notion of “abundant” or “generous” tithes is oxymoronic, unscriptural, and denigrating). In short, Judah’s tithes under Hezekiah’s unlawful decree no more demonstrate their “generosity” than did their tithes against Yahweh’s miraculous year 6 triple-blessing crop—both crops resulted from His “ordered blessing” in response to the farmer’s obedience (Lev 25:20–22; 26:5).

The passage certainly does not “demonstrate the dramatic existential benefits” of offering tithes at the temple.⁵⁰² Rather, it demonstrates Yahweh’s faithfulness to His word under the Law’s blessed–cursed dichotomy. The outcome was only “possible because first the Lord had blessed his people.”⁵⁰³ The amount of tithes would have been the same regardless of where Hezekiah commanded them to be deposited. He simply commanded the wrong venue.

⁵⁰⁰ Brown, *Hebrew Lexicon*, 915. It is the very term used in Lev 26:9 and three times in Deut 8:13.

⁵⁰¹ Zehnder believes there is a close connection between Lev 26:5 and Exod 34:26–27 that pictures a “great abundance.” Markus Zehnder, “The Promise Section in Leviticus 26:3–13: Structural Observations and Consequences for the Interpretation,” *Biblische Notizen* 188 (2021): 54.

⁵⁰² Clark, “Tithe Offerings,” 205. Judah’s “existential benefits” were thousands of bushels of multiplied wheat due to Yahweh’s Lev 25:6 promise. It is untenable to argue that the farmers received any benefits from obeying Hezekiah’s unlawful decree that Yahweh would have withheld from His Lev 25:6 promise had Hezekiah initially observed the proper divine venue of “your gates.” Yahweh’s promised blessed crop was not dependent upon Hezekiah’s decree. It was promised centuries before Israel’s monarchy.

⁵⁰³ John W. Olley, “2 Chronicles,” in *1 Samuel–2 Chronicles*, ed. Iain M. Duguid, James M. Hamilton Jr., and Jay Sklar (Wheaton, IL: Crossway, 2019), 104 (citing Deut 16:17).

Hezekiah's Tithes Were Stacked in the Streets Because His Decree Violated the Divine Venue

Short appropriately warns of the “crucial difference between extracting a precept from a story and illustrating a precept with a story.”⁵⁰⁴ As next shown, scholars cannot extract from 2 Chron 31 the precept that tithes were commanded to be offered at the temple. Rather, the story illustrates the Mosaic Law precept that they were not commanded to be offered there. However, Croteau cites this passage as authority that Israel was commanded to offer tithes at the temple⁵⁰⁵ and otherwise believes “2 Chronicles does not add significantly to the discussion on tithing,”⁵⁰⁶ To the contrary, because there is no Mosaic command to offer tithes at the name place, this narrative adds much to the scholarly discussion—it negates Josephus’s three-tithe model that Croteau promotes and confirms the divine venue for offering tithes away from the temple.⁵⁰⁷

Further contrary to Croteau, 2 Chron 31 does not portray “Israelites living in obedience to the Mosaic law regarding tithing.”⁵⁰⁸ Rather, it portrays (1) Judah obeying the unlawful decree of its young king and (2) Hezekiah being prospered for correcting his mistake by redelivering

⁵⁰⁴ Short, “Formed by Story,” 112–13.

⁵⁰⁵ Croteau, “Analysis of Tithing,” 119. Croteau’s conclusion is an inappropriate extraction of a Mosaic legal precept from a post-Pentateuch descriptive narrative—whose second half of the chapter tells “the rest of the story” to specifically negate Croteau’s suggested precept. See, e.g., Kelly, *Teach Tithing*, 75, who correctly believes the Law did not command tithes to be offered at the temple and observes that an overrun temple storehouse is not recorded during Solomon’s reign.

⁵⁰⁶ Croteau, “Analysis of Tithing,” 109. Other scholars who cannot reconcile the tithe commands similarly discount the significance of 2 Chronicles 31. For example, Kim concludes that this account was “created” by the Chronicler to “harmonize the contradictory tithing regulations contained in the Priestly traditions.” Yeong S. Kim, *The Temple Administration and the Levites in Chronicles* (Washington, DC: Catholic Biblical Association of America, 2014), 116, quoted by Terry A. Smith, “The Chronicler’s Portrait of Temple Administration,” *Hebrew Studies* 56 (2015): 418. Although Leithart writes that tithes “are given to the temple,” it is unclear whether he merely relates the descriptive narrative or is teaching a (nonexistent) command of the Law. Peter J. Leithart, *1 & 2 Chronicles* (Grand Rapids, MI: Brazos, 2019), 216.

⁵⁰⁷ Once the divine venue of “your gates” (Deut 14:28) is confirmed by this story, the divine triennial frequency contained within the same statute becomes conspicuous, further negating Josephus’s phantom annual tithe.

⁵⁰⁸ Croteau, *Perspectives*, 14.

tithes to the several walled cities where the Law commanded they be offered in the first place.⁵⁰⁹

The divine venue of “your gates” clearly illuminates King Hezekiah’s mistake.

Hezekiah’s Removing Tithes from the Temple Was “Good, Right, and True before the Lord His God”

When Hezekiah asks the chief priest about all the stacked tithes (2 Chron 31:9), Azariah answers that they had plenty to eat because the Lord had blessed his people, as if the heaps were due to something other than Hezekiah’s unlawful decree. “Hezekiah is not satisfied with the reply,” which is “disingenuous.”⁵¹⁰ The historical background that Azariah served Hezekiah’s evil father Ahaz—who sacrificed his own son (2 Kings 16:13; 2 Chron 28:3)—helps to explain his disingenuous answer.⁵¹¹ Perhaps Azariah pondered “like father, like son?” and simply quoted the Lev 26:5 blessing rather than declaring the young king’s decree unlawful (i.e., opting to eat sacrifices over becoming one).⁵¹² Presumably, Hezekiah insisted that Azariah show him the Law and, when the king read Deut 14:28, he immediately commenced his remedial commands.

Those remedial commands show that no scholar can virtuously teach verses 1–10 without

⁵⁰⁹ Kelly correctly teaches that tithes were not commanded to be offered at the temple. Kelly, *Teach Tithing*, 74. However, in his chapter on 2 Chron 31, Kelly misinterprets Neh 10:37—written long after Hezekiah’s reign—and teaches that the divine venue was the Levitical cities. Ibid., 75–76. Nowhere does the Law command such a venue, as the phrase “Levites who live in your gates” makes clear (Deut 12:12, 18). All Levites received tithes “at your [the farmers’] gates,” regardless of whether that walled city happened to be a Levitical city.

⁵¹⁰ William Johnstone, *1 and 2 Chronicles*, vol. 2, *2 Chronicles 10–36: Guilt and Atonement* (Sheffield, UK: Sheffield, 1998), 210.

⁵¹¹ Ibid., 209–10. Azariah was a common name in his family. Selman, *2 Chronicles*, 526. He is the “son of Johanan” (2 Chron 28:12), the second-listed Azariah (1 Chron 6:1–15) and grandson of the Azariah who served Uzziah, although some believe they were possibly the same person. See, e.g., Steven J. Schweitzer, “The High Priest in Chronicles: An Anomaly in a Detailed Description of the Temple Cult,” *Biblica* 84, no. 3 (2002): 396; Yigal Levin, *The Chronicles of the Kings of Judah: 2 Chronicles 10–36* (London, UK: Bloomsbury, 2017), 337. Klein believes he was the third-listed Azariah. Ralph W. Klein, *2 Chronicles* (Minneapolis, MN: Fortress, 2012), 450. However, the third-named Azariah follows Hilkiah, who was high priest much later under Josiah (2 Chron 34:9).

⁵¹² Hezekiah had a coregency with Ahaz for some 13 years. John F. Brug, “The Reign of Hezekiah,” *Wisconsin Lutheran Quarterly*, 87, no. 3 (Summer 1990): 184; Frederick J. Mabie, “2 Chronicles,” in *1 and 2 Chronicles*, ed. John Walton (Grand Rapids, MI: Zondervan, 2016), s.v., “Ahaz (28:1–27).”

teaching verses 11–21.⁵¹³ However, neither Morris nor Croteau quotes, cites, or mentions a word from the second half of the chapter that tells “the rest of the story.” Moreover, other than Kelly,⁵¹⁴ no cited scholar observes the quintessence of this story’s tension-laden plot—young Hezekiah commanding the wrong venue for offering tithes.

The plot tension is resolved when Hezekiah corrects his mistake by ordering tithes redelivered to the several walled cities where the Law commanded they be deposited (Deut 14:28; 2 Chron 31:15–19). Hezekiah’s redelivery of tithes to Levites in “each and every city” “throughout all Judah”⁵¹⁵ was “good, right, and true before the Lord his God” (2 Chron 31:20)—an absolute scriptural negation of Josephus’s three-tithe model and temple venue for offering tithes. The Levites played a prominent role in Hezekiah’s redelivery,⁵¹⁶ aligning with the fact that they served as Yahweh’s “divine bailees” on behalf of the other tithe beneficiaries.

Scripture suggests that the first year of Hezekiah’s long reign⁵¹⁷ was the only year that tithes were offered after grain harvest or at the temple: “Every work that he began in the service

⁵¹³ The remainder of 2 Chron 31 describes “arrangements made by Hezekiah in order to ensure the proper functioning of the priestly and Levitical classes, not only in Jerusalem but throughout the kingdom.” Levin, *Kings of Judah*, 335.

⁵¹⁴ Kelly, *Teach Tithing*, 75.

⁵¹⁵ Significantly, all Levitical cities in Judah were assigned to the Aaronic priests (Josh 21:8–19; 1 Chron 6:54–60). The Chronicler distinguishes those “cities of the priests” (2 Chron 31:15) and “their [priests’] cities” from “each and every city” where the Levites received their tithes (2 Chron 31:19–20).

⁵¹⁶ Louis C. Jonker, *1 & 2 Chronicles* (Grand Rapids, MI: Baker, 2013), 274. The Levites in the several cities presumably administered tithes to their fellow tithe beneficiaries. That prospect is not essential to the Chronicler’s story, which focuses on Hezekiah’s cultic reforms and that Yahweh prospered him for correcting a mistake in administering those reforms.

⁵¹⁷ From the ancient Jewish worldview, Hezekiah’s long 29-year reign demonstrates his divine favor. Diana Edelman, “Hezekiah’s Alleged Cultic Centralization,” *Journal for the Study of the Old Testament*, 32, no. 4 (June 2008): 398. Hezekiah enjoys the distinction of being the only king besides David whom the Chronicler designates as a servant of the Lord. Mary K. Hom, “Chiasmus in Chronicles: Investigating the Structures of 2 Chronicles 28:16–21; 33:1–20; and 31:20–32:33,” *Andrews University Seminary Studies* 47, no. 2 (Autumn 2009): 177. Constable compares Hezekiah being prospered to New Covenant instruction to do all for the glory of God (1 Cor 10:31). Thomas L. Constable, “Notes on 2 Chronicles: 2022 Edition,” s.v., “31:2–21,” <https://planobiblechapel.org/soniclight>.

of the house of God, and in the Law, and in the commandment to seek God with all his heart, he did, so he prospered” (2 Chron 31:21).

As next shown, Nehemiah—perhaps learning from Hezekiah’s mistake—properly observed the divine venue of “your gates,” which did not overwhelm the much smaller second temple with tithes.

Nehemiah’s Commands Do Not Confirm Anything but He Did Observe the Correct Venue of Plural, Gated *Storehouses*

Nehemiah addresses a different situation than Malachi because the people were not giving any tithes at all.⁵¹⁸

Many of Nehemiah’s Commands Were Novel Interpretations of the Pentateuchal Statutes

The least probative texts among prophecies and historical narratives are Nehemiah’s commands made some 250 years after Hezekiah. Unlike Hezekiah, Nehemiah was a layman administrator responsible to a Persian king.⁵¹⁹ Regarding his commands, David Clines writes that Neh 10 is a “treasure house of post-exilic interpretations” of Mosaic Law and “an entity independent of the texts it is commenting on” because “every *halakah* here has something novel about it.”⁵²⁰ He identifies five categories of novel commands and concludes that Nehemiah’s exegesis is “quite different from a systematic consideration of and commentary on the Pentateuchal law.”⁵²¹ Constable adds that the commands involve “particular interpretations” of

⁵¹⁸ B. Onoriode Boloje, “Malachi’s View,” 131.

⁵¹⁹ Thomas L. Constable, “Notes on Nehemiah: 2022 Edition,” s.v., “Conclusion,” <https://planobiblechapel.org/soniclight>.

⁵²⁰ David J. Clines, “Nehemiah 10 as an Example of Early Jewish Biblical Exegesis,” *Journal for the Study of the Old Testament* 21 (October 1981): 111.

⁵²¹ *Ibid.*, 114.

the Law with “legal elaboration” that ultimately result in the Mishnah and Talmud⁵²² that substitute the Sacred Funding Tithe for the Party Grain Tithe in “the year of the tithe.” That is yet another reason exegetes must not attempt to derive the divine elements of Yahweh’s tithe from post-Pentateuch descriptive accounts, much less the sages and Josephus.

Although Nehemiah Violated Many of the Tithe Statutes,
the One Thing He Got Right Was the Divine Venue

Despite his heart as a humble servant of God,⁵²³ Nehemiah is not the model of obedience to Mosaic Law.⁵²⁴ He did such a poor job administering the tithe ordinance that virtuous scholars should not cite him as authority for anything.⁵²⁵ However, there is general agreement that Deuteronomy played an essential role in some of his commands.⁵²⁶ That explains why—among

⁵²² Constable, “Notes on Nehemiah,” s.v., “10:28–39,” citing David J. Clines, *Ezra, Nehemiah, Esther* (Grand Rapids, MI: Eerdmans, 1984), 204. See also, John J. Bimson, “Nehemiah,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 534 (some of the legislation “seems to have no exact counterpart in the Pentateuch”); T. J. Betts, *Nehemiah: A Pastoral and Exegetical Commentary* (Bellingham, WA: Lexham, 2020), 136 (much of the commands are “not explicitly stated in the law”). For example, the Law’s atonement tax was a “one-time levy.” Joseph T. Shao and Rosa C. Shao, *Ezra and Nehemiah: A Pastoral and Contextual Commentary* (Carlisle, UK: Langham, 2019), 184. This one-time offering was melted down and made into a “memorial of atonement” in the form of hooks and bands for the tabernacle pillars (Exod 30:16; 38:28). Thus, there “is no law in the Pentateuch concerning a tax for the upkeep of the sanctuary.” H. G. Williamson, *Ezra–Nehemiah* (Grand Rapids, MI: Zondervan, 2015), 335.

⁵²³ Joseph Maciariello, “Lessons in Leadership and Management from Nehemiah,” *Theology Today* 60, no. 3 (October 2003): 402.

⁵²⁴ He commanded the people to eat the choice fat (8:9–10), which is expressly prohibited by the Law because it is reserved for Christ (e.g., Lev 7:22–27). He merely “admonished” a man for carrying loads of grain on the Sabbath, whereas Yahweh instructed the death penalty for such action (Neh 13:15; Num 15:32–35). If Nehemiah believed the Law required an annual payment of a temple atonement tax, it was actually a half shekel; not a third shekel (Exod 30:13; Neh 10:32). He erroneously commanded (1) no animal tithes; (2) no fruit tithes; (3) no tithes given to non-Levite beneficiaries; (4) Levites to take the priests’ full tithe straight to the temple; (5) tithes given to the Levites “as each day required,” as opposed to once at the end of “the third year, the year of the tithe”; and (6) the Levites to “distribute to their kinsmen” the wine and oil, in violation of the Law’s command that only the priests receive those holy gifts (Num 18:12).

⁵²⁵ In order to properly exposit the tithe ordinance scholars must get out—and stay out—of Nehemiah until they have followed the first four steps of the hermeneutical methodology suggested in Chapter Two.

⁵²⁶ Yishai Kiel, “Reinventing Mosaic Torah in Ezra–Nehemiah in the Light of the Law (*Dāta*) of Ahura Mazda and Zarathustra,” *Journal of Biblical Literature* 136, no. 2 (2017): 336; Bryan Murawski, “To Study the Law of the Lord: The Use of Deuteronomy in Ezra–Nehemiah” (PhD diss., Westminster Theological Seminary, 2020), 3; Gerald M. Bilkes, “A Civic Vision: Nehemiah’s Administrative Policies in Context” (PhD diss., Princeton

his many well-intentioned errors—the one thing Nehemiah got right was the divine venue away from the temple (Neh 10:37; 12:44; 13:12). His commands not only align with Deut 14:28; 26:12, but also with Malachi’s articular *storehouse*. Thus, this section serves more as a rebuttal to scholars who erroneously cite Nehemiah as authority that the divine venue for depositing tithes was the temple or Levitical cities.

Nehemiah’s commanded venue was the “cities of our tillage” (*ārê ‘āḇōḏātēnū*) (Neh 10:37), aligning with “your gates” (Deut 14:28).⁵²⁷ Significantly, the phrase is first person plural (meaning the farming sons’ fields), whereas “they the Levites” is third person. Thus, the “fields” could not be the Levitical fields as some suggest⁵²⁸ because (1) the Levitical cities were not “our [first person] cities of tillage” and (2) Levites could not till their fields, which were exclusively reserved for grazing animal tithes and their offspring (Num 35:1–6).

Nehemiah’s order for the Levites to give the “tithe of the tithe” (Neh 10:38) aligns with Num 18:26.⁵²⁹ However, the Law nowhere commands any of the priestly tithe to be taken to

Theological Seminary, 2002), 95; Joseph Blenkinsopp, *Ezra-Nehemiah: A Commentary* (Louisville, KY: Westminster, 1988), 314.

⁵²⁷ Derek Kidner, *Ezra and Nehemiah* (Nottingham, UK: InterVarsity, 2016), 127; Shao, *Ezra and Nehemiah*, 184 (“all the towns”); Ervin Budiselić, “Yahwehian Giving,” 152 (collected in local cities and the priests’ portion stored in temple storage rooms, relying on Neh 10:38; Mal 3:10). Contra, Kelly, who errs by writing that Neh 10:37b “clearly says that the TITHE belonged to the Levites in their fields!” Kelly, *Teach Tithing*, 81, interpreting *ārê ‘āḇōḏātēnū* as third-person—rather than first-person, as uniformly translated: “cities of our tillage” (LSV, KJV, ASV, YLT), “our towns where we labor” (ESV, BSB), “our farming communities” (NKJ), “towns where we work” (NIV, ISV), and “our agricultural towns” (CSB, HCSB).

⁵²⁸ Kelly, *Teach Tithing*, 74; Gary Smith, *Ezra, Nehemiah, Esther*, 187; Jacob M. Myers, *Ezra, Nehemiah: Introduction, Translation, and Notes* (New Haven, CT: Anchor Yale Bible, 2021), 180 (Levites collected tithes in their “cult cities”).

⁵²⁹ Kidner, *Ezra and Nehemiah*, 127; Myers, *Nehemiah*, 180; Edwin M. Yamauchi, *Ezra, Nehemiah, Esther* (Grand Rapids, MI: Zondervan, 2010), 260 (citing Mal 3:8, Num 18:21–32); Mervin Breneman, *Ezra, Nehemiah, Esther* (Nashville, TN: B&H, 1993), 23. Nehemiah had working knowledge of Num 18 and it apparently never occurred to him that Num 18 commanded tithes at the temple—as Josephus disciples argue.

the name place, much less their entire portion, as Nehemiah commanded.⁵³⁰ Many teach that Nehemiah's two other tithe commands in 12:44⁵³¹ and 13:12⁵³² refer to the temple storerooms. However, this study concurs with scholars who believe that both passages refer to the walled cities where the Levites "in your cities" lived (Deut 12:21, 18).⁵³³ A semantic field study of Nehemiah's locution confirms this interpretation.

A Semantic Field Study Equates Nehemiah's Plural Storehouses with the Mal 3:10 Storehouse, as Distinguished from the Temple Storehouse

Interestingly, Malachi and Nehemiah use the same phrase (*bêṭ hā'ōwṣār*) to describe two completely different venues (Mal 3:10; Neh 10:38). Malachi commands the *whole tithe* (Mal 3:10) to be deposited at the *bêṭ hā'ōwṣār*. As shown in Chapter Five and by Hezekiah's decrees, Malachi's *bêṭ hā'ōwṣār* could not possibly reference the temple storehouse. That is why

⁵³⁰ It is unclear whether the priests' families went without food or Nehemiah constructed the clumsy practice of transporting the entire priest tithe to the temple, only to require each priest to haul his portion back to one of the Aaronic cities all located in Judah's allotment (Josh 21:4) so their families could eat the tithes.

⁵³¹ Croteau, *Perspectives*, 13; Blenkinsopp, *Ezra–Nehemiah*, 349; Leslie C. Allen and Timothy S. Laniak, *Ezra, Nehemiah, Esther* (Grand Rapids, MI: Baker, 2003), 251; Loring W. Batten, *Ezra and Nehemiah* (London, UK: Bloomsbury, 2004), 284; Douglas J. Nykolaishen and Andrew J. Schmutzer, *Ezra, Nehemiah, and Esther* (Grand Rapids, MI: Baker, 2018), 190; Knute Larson, *Ezra, Nehemiah, Esther* (Nashville, TN: B&H, 2005), 229; Myers, *Ezra, Nehemiah*, 207; James M. Hamilton Jr., *Exalting Jesus in Ezra–Nehemiah* (Nashville, TN: B&H, 2014), 15; Shao, *Ezra and Nehemiah*, 202.

⁵³² Croteau, *Perspectives*, 15; Hamilton, *Exalting Jesus*, 23; Raymond Brown, *The Message of Nehemiah* (Downers Grove, IL: InterVarsity, 1997), 233 (stating that Nehemiah's command reflects Malachi's teaching); Peter Altmann, "Tithes for the Clergy and Taxes for the King: State and Temple Contributions in Nehemiah," *Catholic Biblical Quarterly* 76, no. 2 (April 2014): 215; Joachim Schaper, "The Temple Treasury Committee in the Times of Nehemiah and Ezra," *Vetus Testamentum* 47, no. 2 (April 1997): 201; David J. Shepherd and Christopher J. Wright, *Ezra and Nehemiah* (Grand Rapids, MI: Eerdmans, 2018), 86–87 (believing Nehemiah changed the venue from the Law's several gated cities).

⁵³³ F. Charles Fensham, *The Books of Ezra and Nehemiah* (Grand Rapids, MI: Eerdmans, 1982), 201–04; Lester L. Grabbe, *Ezra–Nehemiah* (London, UK: Taylor & Francis, 2005), 61; Kidner, *Ezra and Nehemiah*, 127; Quiggle, *Should Not Tithe*, 50; Williamson, *Ezra–Nehemiah*, 338, citing Deut 13:28 and observing a chiasmic structure that aligns 12:44 with 13:12. Ibid., 380. Two scholars observe Nehemiah's plural storehouses, which presumably means they acknowledge the gated cities venue since the temple had a singular storehouse. Matthew Levering, *Ezra and Nehemiah* (Grand Rapids, MI: Brazos, 2007), 282; Grabbe, *Ezra–Nehemiah*, 61. Constable believes the people followed Malachi's exhortation. Constable, "Notes on Nehemiah," s.v., "13:10–14."

Nehemiah commands only the priests' portion of what Malachi calls the *whole tithe* to be taken to the *bêṭ hā'ōwṣār* at the temple (Neh 10:38). In other words, Nehemiah conspicuously distinguishes the temple venue for the priestly tithe from the venue for depositing the *whole tithe*—"cities of our tillage" (Neh 10:37)—which he commands just one verse earlier.

Thus, Brown correctly equates the Mal 3:10 articular singular *storehouse* with Nehemiah's anarthrous plural *storehouses* (Neh 13:12–13). Moreover, Brown distinguishes the Mal 3:10 storehouse ("storehouse, magazine") from the temple storehouse ("treasure-house") in Neh 10:39, where Nehemiah ordered the priests' portion of *hamma 'āsēr* to be taken.⁵³⁴

Because *bêṭ hā'ōwṣār* (translated *storehouse* in Mal 3:10) does not occur in the Law, students cannot employ a simple word or phrase study and must engage in a more refined semantic field study to exposit Nehemiah's commands. As Köstenberger observes:

The old-fashioned notion of word studies has in recent years been increasingly replaced by the more refined approach of a semantic field study. By "semantic field" we mean a particular set of words that are linguistically related, be it by synonymy, antonymy, or some other association of meaning.⁵³⁵

A semantic field study of "storehouse" identifies terms that confirm Nehemiah's correct venue. Those terms are variously translated as "store, deposit, place, storehouse, chambers, and side rooms." Nehemiah and the Chronicler both use *lishkah* to describe temple storehouse rooms

⁵³⁴ Brown, *Hebrew Lexicon*, 70–71 (*otsar*). Again, Malachi's use of the articular singular storehouse identifies the single category of divine gated city tithe depositories (Deut 14:28), as Nehemiah correctly commanded.

Croteau correctly observes that Nehemiah ordered tithes to be collected in the farmer's gated cities rather than the temple. Croteau, *Don't Have to Tithe*, 119. However, he makes no attempt to reconcile Neh 10:37 with Hezekiah's initial unlawful command. In other words, since he believes Judah "obeyed the law" by depositing tithes at Solomon's temple (Ibid., 116), Croteau should critique Nehemiah's procedure, as he does when observing that Nehemiah did not command animal tithes. Ibid., 119. Again, three-tithe scholars seem to provide an ad hoc interpretation of each tithe reference with no apparent sensitivity to genre or attempt to reconcile them into a seamless, unified message across the canon. Nehemiah's use of *hamma 'āsēr* completes its occurrences in Scripture and aligns with Malachi's use of the articular tithe. Neither writer contemplates that the *whole tithe* be offered at the temple.

⁵³⁵ Köstenberger and Patterson, *Love of God's Word*, 270.

(Neh 10:37–38; 2 Chron 31:11).⁵³⁶ In fact, Nehemiah uses *lishkah* seven times to describe rooms in the second temple. Nehemiah’s consistent distinguishing between *lishkah* and *nishkah* validates his correct divine venue. For example, he commands grain tithes to be deposited in the “cities of our tillage” (Neh 10:37) in plural *storehouses* that had chambers called *nishkah*:

On that day men were also appointed over the *nishkah* of the *storehouses* for the offerings, the first fruits and the tithes, to gather into them from the fields of the cities the portions required by the law for the priests and Levites (Neh 12:44).

Thus, Nehemiah commands tithes to be deposited in *nishkah* in plural city storehouses (Neh 10:37; 12:44; 13:12) so the priestly tithe could be taken “to the *lishkah* of the [singular temple] storehouse” (Neh 10:38). Nehemiah returns to Jerusalem and discovers that the farmers had disobeyed the Law (Deut 14:28; 26:12) and his command by not depositing all the tithes in the *nishkah* of the several walled city storehouses. His remedy upon discovering that there was no “food in My house” to feed the serving priesthood is quite conspicuous.⁵³⁷

He commands the Levites to cleanse the temple *lishkah* to make them worthy to hold the serving priesthood’s portion of the sacred tithe (Neh 13:9) and orders the farmers to deposit their tithes in their gated city storehouses: “All Judah then brought the grain tithe, wine, and oil into

⁵³⁶ Croteau correctly identifies the temple storehouse *lishkah* in both texts. Croteau, *Perspectives*, 14. However, Nehemiah expressly distinguishes the temple *lishkah* (where he orders only the priests’ portion deposited) (Neh 10:38) from the plural storehouses that had *nishkah* but no *lishkah* (Neh 12:44). Moreover, Croteau writes that in Chapter 13 Nehemiah orders all the tithes “brought into the [singular] storehouse.” Ibid., 15. To the contrary, Nehemiah never refers to a singular storehouse in either verse but uses plural “storehouses” for the commanded venue (Neh 13:12–13). Significantly, Nehemiah does not use *lishkah* in either verse because those plural storehouses had *nishkah* (Neh 12:44).

Although Croteau counsels that interpreters should avoid “equating description with prescription” (Croteau, “Analysis of Tithing,” 4), he cites the descriptive 2 Chron 31 as his sole authority for identifying the Mal 3:10 storehouse at the temple. Croteau, *Don’t Have to Tithe*, 121. “Exegesis is least compelling when determined by an imposed agenda.” Carolyn J. Sharp, “Gender in the Book of Jeremiah,” *Journal of Biblical Literature* 119, no. 3 (January 2000): 554. Josephus’s three-tithe model that Croteau promotes cannot be reconciled with Scripture.

⁵³⁷ The term “forsaken” in Neh 13:11 “links the concern directly to the pledge taken up at the end of chapter 9 that consisted in a promise not to ‘neglect’ the house of God.” Johanna W. Van Wijk-Bos, *Ezra, Nehemiah, and Esther* (Louisville, KY: Westminster, 1998), 96. It is the same term used in Deut 12:19; 14:27.

the [plural] storehouses” (Neh 13:12). Significantly, Nehemiah does not order any tithes to be deposited at the very *lishkah* he had just prepared to store tithes for the priests⁵³⁸—but rather at the articular plural *storehouses*—the term Brown specifically equates with the Mal 3:10 articular storehouse and specifically contrasts with the “house of our God.”

The deeds that Nehemiah “performed for the house of my God” (Neh 13:14) were to (1) order the Levites back to service and (2) ensure they would have food at the temple by (3) commanding Judah to give their tithes “at your gates”—exactly as the Law commanded (Deut 26:12) and Malachi exhorted (Mal 3:8–10). Again, although virtuous expositors must not derive the divine elements of Yahweh’s holy tithe from any of Nehemiah’s commands, this well-intentioned servant properly identified the divine venue for offering tithes.

Conclusion

It is hermeneutical error to perform de novo exposition of the two historical descriptive tithe accounts—especially when that approach leads to conclusions that contradict the tithe’s divine elements expressed by the Mosaic Law. Any interpretation of the historical narratives must align with Pentateuchal commands, as confirmed by prophetic commentary thereon. Thus, this chapter receives Köstenberger’s counsel that expositors should “habituate” themselves in the Pentateuch and then “work outward to the rest of the Old Testament.”⁵³⁹ Under that approach,

⁵³⁸ Some scholars teach that Tobiah’s room was inside the temple storehouse. Hamilton, *Exalting Jesus*, 23; Thomas M. Bolin, *Ezra, Nehemiah* (Collegeville, MN: Liturgical, 2012), 54; John Goldingay, *Ezra, Nehemiah, and Esther for Everyone* (Louisville, KY: Westminster, 2012), 152; Brown, *Message of Nehemiah*, 233. However, his quarters were in the extended outer courts of the temple complex (Neh 13:7). Constable, “Notes on Nehemiah,” s.v., “13:15–22” (“temple precincts”), citing Fredrick C. Holmgren, *Ezra and Nehemiah: Israel Alive Again* (Grand Rapids, MI: Eerdmans, 1987), 154. See also, Derek W. Thomas, *Ezra and Nehemiah* (Phillipsburg, NJ: P&R, 2016), 313 (“temple precincts”); Carl Laney, *Ezra and Nehemiah* (Chicago, IL: Moody, 1982), 82; Yamauchi, *Ezra, Nehemiah, Esther*, 261. Tobiah’s room used to hold tithes for the Levites (Neh 13:5). It is unclear whether those tithes were deposited by farmers living close to Jerusalem pursuant to Deut 14:28 or were merely the food tithes the Levites brought with them when they served at the temple.

⁵³⁹ Köstenberger, *Love of God’s Word*, 154.

the crucial plot tension is clearly identified when the temple storehouse is overwhelmed by the tithes of only Judah because Yahweh did not design the temple to hold the “whole tithe.”

That tension is resolved by (1) Hezekiah realizing that his decree commanded the wrong venue for depositing tithes and (2) his remedial commands to redeliver tithes to the several city depositories where the Law required them to be deposited in the first place. The story’s successful ending records that Hezekiah’s remedial commands to redistribute tithes to the priests “in their cities” and to Levites in “each and every city” throughout all Judah were “good, right, and true before the Lord his God” (2 Chron 31:20). Hezekiah’s remedial commands thus demonstrably confirm the tithe’s divine venue of “your gates” away from the temple and—because there were no non-Aaronic Levitical cities in Judah—also negate the notion that tithes were exclusively deposited in the Levitical cities.

Nehemiah’s commands, whose locution specifically distinguishes *lishkah* (chambers at the temple) from *nishkah* (chambers in “cities of our tillage”), correctly observe the Law’s divine venue confirmed by Hezekiah’s commands. The reason Zerubbabel’s much smaller temple storehouse was not overwhelmed with tithes is that Nehemiah commanded that correct venue. Hezekiah’s remedial commands confirm and Nehemiah’s commands correctly observe the divine venue in plural city depositories—as opposed to the temple storehouse or Levitical cities.

The divine elements of Yahweh’s tithe are conspicuously unique among the seven ceremonial ordinances (Deut 12:6). Thus, because both descriptive narratives identify the divine venue as each farmer’s home walled city, both accounts necessarily identify all other divine elements contained within the Deut 14:22–29 tithe *sedes doctrinae* and align with Malachi’s exhortation.

CHAPTER SEVEN: ABRAM’S TITHE—THE MOST IMPORTANT TITHE IN REDEMPTIVE HISTORY

All tithe opponents teach what the ordinance is not—a scriptural directive for saints to transfer stewardship of ten percent of their income to the stewardship of a local church. This study explores what the tithe was and is—a command for Israel’s farmers of freely-inherited land to give unmerited gifts of food to persons Yahweh disinherited from that land, typifying the saints’ unmerited inheritance in Christ as “true food” and His eternal kingdom of a new creation.

Thus, rather than arguing that the putative pre-Law “tithe” accounts do not direct saints to “tithe,” this chapter demonstrates that Abel’s worship, Jacob’s improvident vow, and Abram’s tithe to King Melchizedek all contradict the divine elements of Yahweh’s tithe. Since “eternal principles” do not change, the pre-Law accounts are thus disqualified from establishing an “eternal principle” or “moral law” of “tithing” that was supposedly codified by the Mosaic Law.

This chapter argues that although Abram’s tithe was not even worship and contradicted all twelve divine elements of Yahweh’s tithe, it is the most important tithe in redemptive history. His providential tithe explains how Levite priests will be able to serve the temple as Christ’s royal firstborn priests in the millennial kingdom. More importantly, it explains how Abraham’s spiritual “descendants” “have been received” by Christ’s royal firstborn priesthood after the order of Melchizedek’s typical priesthood—validating the tithe’s typology of unmerited inheritance.

The Putative Pre-Law “Tithes” Belie an “Eternal Principle” of Tithing Supposedly Codified by the Mosaic Law

If the pre-Law putative tithes are examples of an “eternal principle” or single “moral law” of tithing, their elements must perfectly align with Yahweh’s tithe. A “never-changing God”

would not permit anything less.⁵⁴⁰ This section shows that all three accounts contradict the divine elements of Yahweh's tithe and negate the conjured notion of an "eternal principle" of tithes. It devotes just over four pages to Abel's worship and Jacob's improvident vow. Although that is more space than warranted, they are treated herein only because all scholars discuss them relative to Yahweh's tithe. As shown below, they have nothing whatsoever to do with His tithe.

Abel's Worship Contradicted Six Divine Elements of Yahweh's Tithe

Canon sense of Yahweh's covenants reveals that Abel's worship bears absolutely no nexus to Yahweh's tithe. Although the Adamic Covenant gave man dominion over animals,⁵⁴¹ Abel could not eat his animals as the Noahic Covenant would later allow (Gen 9:3–4).⁵⁴² Thus, since nobody could eat Abel's firstborns, his worship contradicted the divine purpose of

⁵⁴⁰ See, e.g., Morris, *Blessed Life*, 37, 51. After stating that "God never changes," Morris argues that Gentiles must offer "tithes"—oblivious to the fact that Gentiles could not offer tithes under the Law (they received them). Even the Judaizer James understood that Paul's Gentile converts could not offer tithes (Acts 15).

⁵⁴¹ Anna S. Salonen, "Dominion, Stewardship, and Reconciliation in the Accounts of Ordinary People Eating Animals," *Religions* 10, no. 12 (December 2019): 1. However, Cain offered fruit of the land that he otherwise could eat. Jonty Rhodes, *Covenants Made Simple: Understanding God's Unfolding Promises to His People* (Phillipsburg, NJ: P&R, 2014), 19.

⁵⁴² David VanDrunen, "The Protectionist Purpose of Law: A Moral Case from the Biblical Covenant with Noah," *Journal of the Society of Christian Ethics* 35, no. 2 (Fall 2015): 106, 113, citing Charles H. Scobie, *The Ways of Our God: An Approach to Biblical Theology* (Grand Rapids, MI: Eerdmans, 2003), 183 (noting the importance of "a canonical biblical theology"). See also, Jeffrey J. Niehaus, *Biblical Theology*, vol. 1, *The Common Grace Covenants* (Bellingham, WA: Lexham, 2014), 141; David Clough, "Consuming Animal Creatures," *Studies in Christian Ethics* 30, no. 1 (February 2017): 35. Yahweh described clean and unclean animals to Noah long before He allowed man to eat meat. The clean-unclean distinction was thus a law of sacrifice rather than diet. The Law later distinguishes Israel from the nations with particular dietary laws. Jonathan D. Brumberg-Kraus, "Meat-Eating and Jewish Identity," *AJS Review* 24, no. 2 (1999): 230.

The Noahic Covenant was made with all creation. Richard A. Davis, "The Rainbow Covenant, Climate Change, and Noah's Exile," *Pacific Journal of Theology* 54 (2015): 38; David VanDrunen, "The Two Kingdoms and the Social Order: Political and Legal Theory in Light of God's Covenant with Noah," *Journal of Markets & Morality* 14, no. 2 (Fall 2011): 446. This was a covenant of preservation or common grace but not one of redemption. See, e.g., Meredith G. Kline, *Kingdom Prologue: Genesis Foundations for a Covenantal Worldview* (Overland Park, KS: Two Age, 2000), 164; Michael Horton, *God of Promise* (Grand Rapids, MI: Baker, 2006), chap. 6; Herman Bavinck, *Reformed Dogmatics*, vol. 3, *Sin and Salvation in Christ*, trans. John Vriend (Grand Rapids, MI: Baker, 2006), 218–19.

Yahweh's tithe to "eat and be satisfied" (Deut 14:29). Abel offered his worship *miqqêš yāmîm* ("after a [non-specific, indefinite] time") (Gen 4:3), contradicting Moses's locution for Yahweh's commanded frequency and timing: *miqšêh šālōš šānîm* ("the end of the third year").

Morris writes that "too many Christians are confused" about the "eternal principles" of firstborns and tithes.⁵⁴³ However, it is Morris who is desperately confused—teaching that Abel offered "tithes of his firstborns," which the Law expressly prohibited (Lev 27:26–32; Deut 14:23; 15:19–23). Whereas sheep tithes were live animals without regard to quality, firstborns were necessarily dead, unblemished animals—teaching Israel two entirely different theological truths. Abel's worship did not benefit covenantal mediator-priests—contradicting Yahweh's divine object. There is no scriptural record that Abel gave his offering to anybody, as tithes were given to the disinherited. Finally, since Scripture records no command to offer it, Abel's worship contradicted the tithe's divine motivation to obey express commands.⁵⁴⁴

Beyond Abel's worship contradicting six divine elements of Yahweh's tithe, the Spirit defines it as a *sacrifice* (Heb 11:4).⁵⁴⁵ Since sacrifices and tithes were separate ceremonial

⁵⁴³ Morris, *Blessed Life*, 30. By definition, "eternal principles" do not change.

⁵⁴⁴ Presumably because of those contradictions, tithe-takers attempt to establish Abel's "tithe" by inaccurately distinguishing it from Cain's worship. However, Yahweh did not reject Cain's offering because it was substantively or procedurally defective. John H. Sailhamer, "Genesis–Leviticus," in *Expositor's Bible Commentary*, vol. 1, ed. Tremper Longman III and David E. Garland (Grand Rapids, MI: Zondervan, 2008), 120 ("both offerings, in themselves, are acceptable"); Edwin M. Good, *Genesis 1–11: Tales of the Earliest World* (Stanford, CA: Stanford University Press, 2011), 49 ("Yahweh gives no indication that Cain's offering was in any way wrong"). Rather, Yahweh rejected Cain's offering because He "examines the righteous" but hates "the wicked and those who love violence" (Ps 11:5). Yahweh thus loved righteous Abel (Heb 11:4) and accepted his offering but hated wicked Cain like He hated Esau (Mal 1:2; Rom 9:13; 1 John 3:12; Jude 1:11–15) and rejected his offering.

Even if Cain had offered the same sacrifice as Abel, Yahweh would have rejected it: "The sacrifice of the wicked is an abomination to the Lord" (Prov 21:27). "God rejected Cain's offering because Cain chose not to live faithfully by doing justice." Miguel A. De La Torre, *Genesis* (Louisville, KY: Westminster, 2011), 77. Contra, Andrew E. Steinmann and Tremper Longman III, *Genesis: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2019), 73, and Gordon J. Wenham, *Genesis* (Chicago, IL: Eerdmans, 2019), 44, who believe Cain's offering was "pro forma," whereas Abel offered the best. To the contrary, the notion of laymen offering the "best" animals as a tithe is wholly foreign to the Law (Lev 27:33).

⁵⁴⁵ Iain Provan suggests that Hebrews was addressed to Jewish Christians and sought to overcome their "lingering attachment to the idea of an exclusively Levitical priesthood." Iain Provan, *Discovering Genesis*:

ordinances (Deut 12:6), any further discussion beyond that divine illumination is academic.

Jacob's Vow Contradicted Seven Divine Elements of Yahweh's Tithe

Almost all tithe-takers cite Jacob's vow as proof that tithing was practiced before the Law (Gen 28:22).⁵⁴⁶ In terms of contextual abuse, it is the most poorly taught pre-Law "tithing" proof-text because it actually proves that Jacob never practiced tithing. Significantly, Jacob vowed to not "tithe" until Yahweh returned him safely to Isaac. Curiously, tithe-takers never comment on anything between that vow and Gen 37:14—the 31 years it took Jacob to return to Isaac in Hebron—until which safe return Jacob vowed to not tithe.⁵⁴⁷

Jacob thus contradicted Yahweh's divine frequency, timing, venue, and proscription of vowed tithes.⁵⁴⁸ His conditional vow added food and clothing to Yahweh's promises⁵⁴⁹ and

Content, Interpretation, Reception (Grand Rapids, MI: Eerdmans, 2016), 129. If so, its readers understood the difference between sacrifices and tithes, both employed by the writer to exhort that Jesus is the New Covenant High Priest despite his non-Levitical ancestry. See also, Mothy Varkey, "The Melchizedek Tradition and Jesus's High Priesthood: A Postcolonial Re-Imagination of Christology in the Letter to the Hebrews," *Bangalore Theological Forum* 50, no. 1 (June 2018): 117 (the audience was "predominantly Jewish Christians"), citing Paul Ellingworth, *The Epistle to the Hebrews* (Grand Rapids, MI: Eerdmans, 1993), 27; David A. DeSilva, *Perseverance in Gratitude: A Socio-Rhetorical Commentary on the Epistle "to the Hebrews"* (Grand Rapids, MI: Eerdmans, 2000), 2–3, 6–7; Andreas J. Köstenberger, *Handbook on Hebrews through Revelation* (Grand Rapids, MI: Baker, 2020), 17; Earl S. Johnson Jr., *Hebrews* (Louisville, KY: Westminster, 2008), 38; Gareth L. Cockerill, *The Epistle to the Hebrews* (Grand Rapids, MI: Eerdmans, 2012), 19–23 (discussing extensive use of cultic regulations).

⁵⁴⁶ E.g., Morris, *Blessed Life*, 57–58; Robbins, *Tithing*, 35.

⁵⁴⁷ Those 31 years are derived by counting backwards from scriptural accounts. Jacob entered Egypt at age 130 (Gen 47:28) when Joseph was 39 [age 30 + 7 years of abundance + 2 years of famine (Gen 41:32; 45:6) = 39]. So, Jacob was 91 years older than Joseph, who was born 14 years after Jacob made his vow, married sisters, and worked for Laban (Gen 29:30). Thus, Jacob was 77 when he made his vow (91–14) and did not obey Yahweh's command to return to Hebron (Gen 31:3; 32:9) until he was 108 and Joseph was 17 (Gen 37:1–2), fully 31 years after his vow. Jacob remained in Hebron for 22 years until Joseph called him to Egypt. Joseph served Jacob for 17 years in Egypt, the exact number of years Jacob cared for his beloved son before his brothers sold him into slavery.

⁵⁴⁸ As shown in Chapter Three, Yahweh's first instruction about tithes is that, like firstborns and devoted offerings, tithes could not be vowed. Many tithe-takers violate the "principle" of that Law by conditioning church membership on a written promise to give "tithes."

⁵⁴⁹ Gordon J. Wenham, *Genesis 16–50* (Grand Rapids, MI: Zondervan, 2000), 225.

contradicted the divine object (Jacob had no mediatorial priest) and divine motivation of obedience to Yahweh's commands (i.e., Yahweh did not command Jacob to "take a tenth" anywhere). Jacob's vow ("all that You give me") contradicted the divine subject by including unclean animals (Gen 32:15), silver, and real estate (Gen 33:19).

Jacob Vowed to "Take a Tenth for You"—Not "Give a Tithe to You"

The Septuagint provides the superior translation of Jacob's vow by avoiding both *give* and *to*: "I will tithe a tenth for you."⁵⁵⁰ Although commentators' near unanimous translation is "give a tithe to you,"⁵⁵¹ this subsection offers six arguments for translating it as "surely take a tenth for You." The first is Moses's locution of *asar asar*. *Asar* occurs only twice more in the Pentateuch and both occurrences mean *take* and not *give*.⁵⁵² Thus, *asar asar* is properly rendered "surely take a tenth."

Second, the preposition לְ indicates the indirect object⁵⁵³ and is commonly rendered "to," "for," or "according to,"⁵⁵⁴ further supporting "take a tenth for you." Third, there is no scriptural record of anybody *giving* (*nathan*) a tithe to Yahweh as the direct or indirect object—making

⁵⁵⁰ Brenton, *Septuagint*, 36.

⁵⁵¹ None of the scholars cited herein render "tenth for you," as the LXX does.

⁵⁵² *Asar asar* is the same locution Moses uses for the Party Grain Tithe that was not "given" to anybody or "offered to the Lord" but was "taken" to the name place and there eaten (Deut 14:22–23). Moreover, *asar* is specifically contrasted with *nathan* in the same sentence, where the farmers were commanded to *asar* ("take") their tithe to their home gated depository and there *nathan* ("give") it to the tithe beneficiaries (Deut 26:12).

⁵⁵³ Francis I. Andersen and A. Dean Forbes, *Biblical Hebrew Grammar Visualized* (Winona Lake, IN: Eisenbrauns, 2012), 344.

⁵⁵⁴ Robert R. Ellis, *Learning to Read Biblical Hebrew: An Introductory Grammar* (Waco, TX: Baylor University Press, 2006), 49. The preposition לְ "indicates a very general relationship between two entities that can at best be described as 'x as far as y is concerned.'" Christo H. Van der Merwe, Jacobus A. Naudé, and Jan H. Kroeze, *A Biblical Hebrew Reference Grammar*, 2nd. ed. (New York, NY: T&T Clark, 2017), 348. See also, Benjamin Davidson, *The Analytical Hebrew and Chaldee Lexicon*, 2nd ed. (1850; repr., Peabody, MA: Hendrickson, 2017), 399.

“give a tithe to You” an extraordinary and canonically-insensitive translation. Fourth, Moses uses the same prefixed preposition לְ when commanding Israel to eat their grain tithes “before [the face of] Yahweh” one verse after commanding them to *asar asar* their grain tithe to the tabernacle (Deut 14:22–23). Fifth, the whole point of Jacob’s vow was his safe return to Isaac and presumed celebration with feasting before Yahweh (Gen 28:21; 35:27).

Finally, had the Spirit intended to communicate that Jacob vowed to “give a tithe,” He would have employed two literary devices by using (1) *nathan ma ‘ăśēr* (as Gen 14:20 records that Abram *nathan ma ‘ăśēr*) instead of *asar asar*, and (2) *terumah* to express the offerings by which Yahweh always received tithes (e.g., Num 18:24, 26)—neither of which He did.

Thus, locution, grammar, context, and canon sense all require the exposition that Jacob vowed to “take a tenth” to Isaac⁵⁵⁵ and there rejoice in a celebratory feast “unto,”⁵⁵⁶ “before,” or “for” the Lord—exactly as his progeny were commanded to *asar asar* their grain tithe to the tabernacle and there eat “before the Lord” (Deut 14:23) and “rejoice, you and your household” (Deut 14:26).

Jacob’s Vow Proves That He Did Not Practice Tithing

This is the oddest proof-text cited by tithe-takers because it actually proves that Jacob did

⁵⁵⁵ Isaac lived in Beersheba when Jacob departed but lived in Hebron when Jacob returned. Yahweh twice told Jacob to return to “your relatives” (Gen 31:3; 32:9). Thus, if Jacob honored his vow, he “took a tenth for you” upon his safe reunion with Isaac in Hebron and there had a joyous celebration before the Lord as Moses commanded his progeny to do after “taking” their grain tithes to the two harvest feasts.

⁵⁵⁶ A diachronic study of translations shows evolution towards “to you” in modern translations. Seven earlier translations render the prefix לְ as “unto”: JPS Tanakh 1917, Tyndale Bible 1526, Bishop’s Bible 1568, Geneva Bible 1578, ERV, ASV, and KJV. Curiously, although 49 of 53 Bible translations consulted render *asar* as “give” in Gen 28:22, only 5 of them translate the same word as “give” in Deut 14:22. Thus, translation has “shaped the understanding of the Bible,” even for those who “work closely with the Hebrew text.” Naomi Seidman, “Translation,” in *Reading Genesis: Ten Methods*, ed. Ronald Hende (New York, NY: Cambridge University Press, 2010), 160.

not tithe.⁵⁵⁷ If Jacob practiced tithing and wanted to bargain with God for the necessities of life, his vow to give God only 10% would be completely illusory and of no value. Put another way, to provide consideration for asking God for food and clothing,⁵⁵⁸ Jacob's vow had to be more than 10% if he were practicing tithing. Jacob was a deceiver, but he was no fool. Even Jacob did not attempt to renegotiate Yahweh with an illusory promise. Simply put, Jacob's vow to surely "take a tenth for you" proves that he did not practice tithing.

Abram's Tithe Was a Small Fraction of the Spoils and Negates the Notion of an Eternal or Moral Law of Tithing

All tithe-takers cite Abram as their chief example that tithing is an "eternal principle of faith" that did not cease when Yahweh abolished the law of tithing at His Atonement.⁵⁵⁹ Scripture records only Abram's tithe being given beyond the Deuteronomic Covenant. Since Abram "received the promises" of covenantal inheritance (Heb 7:6), his providential tithe is

⁵⁵⁷ Contra, Brian N. Peterson, "Jacob's Tithe: Did Jacob Keep His Vow to God?" *Journal of the Evangelical Theological Society* 63, no. 2 (June 2020): 255–65 (Jacob fulfilled his vow in trans-Jordan when he gave one of his two camps of animals to Esau). To the contrary, Peterson's argument ignores the quintessence of Jacob's vow—safe return to Isaac in the land. Moreover, Jacob's gift to Esau breached his vow and further demonstrates that he did not trust the Lord to protect him from Esau (i.e., Jacob's gift to Esau deprived him of tithing against those animals and their multiplied offspring produced over the next ten years before he returned safely to Isaac).

⁵⁵⁸ Abram's consideration for asking Yahweh for victory in rescuing Lot was his vow to keep no spoils.

⁵⁵⁹ See, e.g., Morris, *Blessed Life*, 57; Edward L. Haygood, *Why the Tithe? Entering into God's Economic Plan and Design for Giving* (Tulsa, OK: Harrison House, 1979), 10. Since he was already quite wealthy and won the battle, Abram's supposed "faith" could only be that Yahweh would protect him from neighboring kings or give him the land (both notions immediately negated in Gen 15:1, 8). Moreover, neither Morris nor Haygood explains how the Law—which "is not of faith" (Gal 3:12)—could possibly codify an "eternal principle of faith" or why the Spirit declines to teach "tithing by faith" in the more than thirty pre-Law accounts where Abram and his progeny would have given money tithes if it were an "eternal" form of worship. Arguments from silence are quite probative when the contra position presumes much noise. Carson, "Getting Excited," 109. Finally, the Spirit does not mention Abram's tithe among the top seven acts of his faith (Heb 11).

Abram's allies did not tithe anything despite being "blessed with riches" by Abram's successful campaign. Silviu Tatu, "Making Sense of Melchizedek (Genesis 14:18–20)," *Journal for the Evangelical Study of the Old Testament* 3, no. 1 (2014): 60. Had Yahweh wanted to teach that Gentiles should give tithes as an "eternal principle," He would have ordained and recorded that Abram's 3 battle allies tithed against their new riches—which He did not.

worthy of study as the most important tithe in redemptive history.⁵⁶⁰

However, scholars on both sides of the tithing debate wrongly teach Abram's tithe. Tithe-takers believe Abram tithed 10% against his "increase" (*tebua*^h) won in battle and tithe-opponents argue that Abram gave 90% of his battle spoils to the pagan Sodom king.⁵⁶¹ As next shown, Abram (1) did not receive any *tebua*^h from the battle, (2) tithed far less than ten percent of battle spoils, and (3) gave Ben-bara 25% of the non-Lot property, less his tithe.

Abram recovered four types of property: (1) "goods," (2) "Lot's possessions," (3) "women and people," and (4) "food" (Gen 14:16, 24). The first two categories are the same Hebrew word and were animals, war paraphernalia, and other personal property—but never money.⁵⁶² Although Gen 14:20 does not define "all," it is necessarily governed by Heb 7:4⁵⁶³—Abram gave a tenth of "the choicest [*akrothinion*] spoils," meaning "topmost part of a heap."⁵⁶⁴

Warriors cannot stack live animals and people in a heap. Curiously, no cited scholar observes that "all" necessarily excludes the valuable people, animals, and Lot's possessions.⁵⁶⁵

⁵⁶⁰ As discussed in Chapter One, the Spirit uses Abram's historic tithe to teach three great doctrines about worship that are unique to New Covenant saints.

⁵⁶¹ Morris, *Blessed Life*, 56–57; Kelley, *Teach Tithing*, 23, 25. Sodom King Bera died in the tar pits (Gen 14:2, 10). Assuming the new king was Bera's son, he is called Ben-bara herein. Contra, Susan A. Brayford, *Genesis* (Boston, MA: Brill, 2007), 295 ("somehow the king of Sodom survives the asphalt pit").

⁵⁶² "Goods" is *rekush*, which occurs 28 times in Scripture and never refers to money. It is specifically distinguished from "silver and gold" (Ezra 1:4) and "valuable things" (2 Chron 20:25) and summarizes the 12 types of possessions for which David assigned overseers, none of which was money or currency (1 Chron 27:31).

⁵⁶³ Students "are bound to relate the OT passage to any NT uses or classifications of it. What the NT says about an OT passage is of enormous significance exegetically." Douglas K. Stuart, *Old Testament Exegesis: A Handbook for Students and Pastors* (Louisville, KY: Westminster, 2009), 145. For further discussion on inner-biblical interpretation as "the light that one biblical text casts onto another," see Yair Zakovitch, "Inner-Biblical Interpretation," in *Reading Genesis: Ten Methods*, ed. Ronald Hende (New York, NY: Cambridge University Press, 2010), 92–118.

⁵⁶⁴ Thayer, *Greek Lexicon*, 24.

⁵⁶⁵ "Spoils" (*malqowach*) in the Num 31 Midian battle account refers to property of enemies, which Lot was not. The purpose of the battle was to rescue and restore Lot and his possessions. Moses distinguishes "Lot's

Thus, Abram only gives Melchizedek 10% of the choicest non-money, non-Lot, non-human, non-animal personal property—a mere fraction of the booty’s total value and far less than 10% of “all” battle spoils.

Abram observes the law of conquest⁵⁶⁶ and distributes 75% of the spoils to his 3 allies (Gen 14:24)—not 90% of their share. The other 25% did not belong to Abram because he had vowed to Yahweh to not keep any spoils.⁵⁶⁷ So, Abram gives Ben-bara 25% of the non-Lot property less his tithe—meaning his tithe was funded by pagan Ben-bara’s profane property. It is error to cite Abram as an example of how saints must give 10% of their “increase” (*tebuah*) to a local church when Abram did not tithe against anybody’s *tebuah*, much less his own. The next section explains that Abram’s providential tithe contradicted all twelve divine elements of Yahweh’s tithe, further negating the conjured notion of an “eternal principle” of tithing.

Abram’s Tithe Contradicted All Twelve Divine Elements of Yahweh’s Tithe

Again, unless the elements of Abram’s tithe and Yahweh’s tithe perfectly align, they must be both historically and theologically quite different—which they certainly were. Although Abram tithed to a king whose royal priesthood typified Christ’s royal firstborn priesthood (Heb 7:11), Yahweh’s tithe was under the inferior Levitical priesthood. Different priesthoods “of

possessions” from the defeated kings’ “goods.” Abram, who was in charge of the spoils (Gen 14:24), did not regard Lot’s possessions as *malqowach* and segregates them in 14:12 before he meets Melchizedek in 14:18.

⁵⁶⁶ Howard F. Vos, *Genesis* (Chicago, IL: Moody, 2019), 65.

⁵⁶⁷ See, e.g., Matitiah Tsevat, “Neo-Assyrian and Neo-Babylonian Vassal Oaths and the Prophet Ezekiel,” *Journal of Biblical Literature* 78, no. 3 (September 1959): 199 (discussing ANE battle oaths made to deities, citing 2 Kings 18:25); Yitzhaq Feder, “The Mechanics of Retribution in Hittite, Mesopotamian, and Ancient Israelite Sources,” *Journal of Ancient Near Eastern Religions* 10, no. 2 (2010): 125 (a divine oath was “treated as autonomous power which punishes its violators”). Abram’s oath when asking Yahweh for divine help in the battle validated that his motive was not pecuniary but simply to rescue his nephew Lot.

necessity” require different laws (Heb 7:12). Thus, Scripture validates itself in that Abram’s tithe “of necessity” contradicted all twelve divine elements of Yahweh’s tithe, as next shown.

It Contradicted Yahweh’s Divine Subject in Six Ways

Abram only tithed other people’s assets and none of the tithe was *tebuah* (Deut 14:28). He did not tithe any animals—as the Law required—but did tithe goods, which the Law prohibited. He tithed a cardinal tenth instead of an ordinal tenth⁵⁶⁸ and the “choicest” part—contradicting Mosaic tithe instruction to disregard “whether it is good or bad” (Lev 27:33).

It Contradicted Yahweh’s Divine Donor and Object in Six Ways

Abram tithed to a king, whereas kings could not receive Yahweh’s tithe. Although Yahweh was the divine donor of His tithe and alone tithed to Israel’s covenantal priests (Num 18:26–29), no cited scholar suggests that Yahweh gave the tithe to Melchizedek—who was not a covenantal priest. The layman Abram tithed directly to a priest—wholly contradicting Yahweh’s tithe. Yahweh’s divine object was a priesthood charged with mediating the tither’s worship (Num 18:1–5, 21), whereas Abram tithed to a non-mediatorial priest who had no authority over his worship. Abram tithed to a priest who “lives on,” whereas Yahweh’s tithes were received by “priests who were prohibited by death from continuing” (Heb 7:23–25). Finally, Melchizedek typifies Christ’s priesthood that is “perfect” and does not need “to offer up sacrifices” (Heb 7:26–28), as Levitical priests did.

⁵⁶⁸ “Tenth” in Gen 14:20 is cardinal, meaning Abram did not give the ordinal tenth of the best, whereas Yahweh’s animal tithes were the ordinal tenth to pass under the rod without regard to quality (Lev 27:32). See, e.g., Susan Rothstein and Adina Moshavi, “Ordinals in Biblical Hebrew,” in *Linguistic Studies on Biblical Hebrew*, ed. Robert D. Holmstedt (Boston, MA: Brill, 2021), 60–61, discussing attributes and differences between Hebrew ordinal and cardinal numbers, one of which is that cardinals precede the noun (e.g., Gen 14:20), whereas ordinals follow the noun (e.g., Lev 27:32).

It Contradicted Yahweh's Divine Amount in Two Ways

Although Yahweh's tithe was a nominal tenth, Abram's tithe was a much smaller fraction of total battle spoils. Second, Abram's tithe as a percentage of what he tithed against (10% of the choicest spoils stacked in a pile) was ten times more than priests received from Yahweh's tithe—a "tithe of the tithe," which was only 1%.

Croteau cites Num 31:28–29 as authority that Abram's tithe amount was not "consistent with tithing in the Mosaic law."⁵⁶⁹ However, the Spirit defines the Num 31 contribution as a *tax* (*mekes*) rather than a *tithe* because tithes could not be given by uncircumcised Israel or from trans-Jordan Midian (both of which precluded tithes in Num 31). Moreover, Israel (1) previously burned all the Arad spoils (Num 21), (2) later burned all combustible Jericho spoils as a devoted offering (Josh 6:24), and (3) thereafter kept all the spoils from several Promised Land conquests without any contributions at all (e.g., Josh 8:2, 27; 11:14).

Thus, contrary to Croteau and Kelly and simply stated—because tithes were Yahweh's unmerited gift of the land's food—there is no such thing as a "tithe amount required by the Mosaic law for spoils." In fact—because there is not even a "Mosaic law for spoils"—Num 31 is simply one of many descriptive battle accounts wherein spoils are treated quite differently. It has nothing whatsoever to do with the amount of Abram's tithe or Yahweh's tithes.⁵⁷⁰

⁵⁶⁹ Both quotes in this subsection are from Croteau, *Perspectives*, 59. See also, Kelley, *Teach Tithing*, 26, writing, "Under the Mosaic Law, the spoil-tithe was only ONE percent to the Levites and only one-tenth of one percent to (.1%) to the priests" (emphasis in original) (citations to Num 31 omitted).

⁵⁷⁰ Almost all topical tithe scholars begin their study with the pre-Law accounts, as if they perform a concordance search of *tithe* and then proceed to provide ad hoc commentary on each succeeding occurrence. This study begins with the Mosaic statutes to provide a solid baseline because the ordinance cannot be effectively studied apart from breaking it into its divine Mosaic Law elements. To the extent those elements are understood and incorporated into exposition, students will be less apt to be distracted by, and reach erroneous conclusions based upon, passages that bear no nexus whatsoever to Yahweh's glorious tithe.

It Contradicted Yahweh's Divine Venue and Temporal Purpose

The tithe's divine venue was depositories in each farmers' nearest walled city for the temporal purpose of feeding people who lived near the land that produced those tithes. Abram lived near walled Hebron but tithed in walled Jerusalem 23 miles away, meaning none of the people "who live in your city" (Deut 14:29) (such as Abram's 318 family warriors) benefitted from his tithe. Moreover, given that Abram did not tithe any animals and the warriors ate food booty on their return, it appears that he tithed no food at all (i.e., it is unlikely that food carried by warriors from north of Damacus would be among their "choicest" spoils) (e.g., Josh 9:5, 12).

It Contradicted Yahweh's Divine Capital Source and Covenantal Purpose

The tithe's divine capital source was Yahweh ordering the land of inheritance to "laboriously give" its food and was never based upon man's labor. However, Abram's tithe was sourced from his personal efforts as a one-time warrior whose spoils came from outside the Promised Land. If profane battle spoils were consistent with the "eternal principle" of tithing, Abram's allies would have tithed against their property won under the law of conquest.

Abram's tithe contradicted Yahweh's discriminatory covenantal purpose that Israel would be set "high above the nations" (Deut 26:13–19; Mal 3:12). Abram was an uncircumcised Gentile who could not give Yahweh's tithe. His tithe followed Melchizedek praising God for providing the victory, but preceded Ben-bara disrespecting Abram's God by asking for spoils that Melchizedek had just praised God for providing Abram. Thus, nothing about his tithe distinguished a covenantal people or induced Gentiles to glorify Yahweh for a set-apart people.

It Contradicted Yahweh's Divine Beneficiaries

Yahweh's tithe beneficiaries reflect His divine care of and provision for widows and fatherless, whom He disinherited from the Land. Abram's battle creates many widows and fatherless—whom Abram divides among his allies as spoils of war and receive no part of his tithe (Gen 14:21, 24). The alien King Ben-bara receives no tithes. Whereas Yahweh gave His tithe to circumcised proselyte Gentiles under Israel's theocracy, Melchizedek was an uncircumcised Gentile “stranger to the covenants of promise” made to Abram (Eph 2:12).

It Contradicted Yahweh's Divine Frequency and Timing

Yahweh gave His tithe regularly in specified years. Scripture does not record Abram tithing before or after this providential tithe related to rescuing Lot. Abram does not set apart his tithe to be given at “the end of the year,” but gives it before he even returns home. Had the two kings not providentially intercepted him, there would have been no tithe whatsoever because Abram would have distributed 100% of the non-Lot spoils to his three allies in Hebron.

It Contradicted Yahweh's Divine Observance and Motivation

The ceremonial tithe avowal recites four times that the divine motivation for observing Yahweh's tithe is obedience to express Mosaic commands (Deut 26:13–15). God did not command Abram's tithe because he was an uncircumcised Gentile living under the dispensation of the law of creation and conscience (Rom 2:14–15) who could not give Yahweh's tithe (Num 18:24). Abram's tithe violated the holiness and ceremonial cleanliness required to give Yahweh's tithe (Deut 26:14).⁵⁷¹ If there were such a thing as “eternal principles” of tithing, the

⁵⁷¹ The most obvious proof that Abram's tithe was completely different from Yahweh's tithe is the much-ignored fact that Abram and Melchizedek were both uncircumcised—meaning neither could give or receive Yahweh's tithe. Uncircumcision was a lesser-included component of ceremonial uncleanness and was remedied by a blood ceremony. General uncleanness was remedied by water and both forms were deemed unholy (Isa 52:1).

“principles” of Yahweh’s cleansing laws would have likewise applied to Abram—who would be rendered unclean by the battle and incapable of giving a holy tithe.⁵⁷²

In short, there is no such thing as an “eternal principle” whereby God commands circumcised, ceremonially clean Israelite farmers to give tithes to circumcised Gentile proselytes (Deut 14:29)—while other tithes are given without God’s command by uncircumcised, ceremonially unclean Gentile warriors to uncircumcised Gentiles kings wholly outside Yahweh’s covenantal community. As next shown, Abram’s providentially-ordained tithe—the only tithe in redemptive history given by an uncircumcised Gentile to an uncircumcised Gentile—is historically unique and theologically momentous.

Abram’s Tithe Was Not Mediated Yahweh Worship, but an Acceptance of King Melchizedek’s Peace Covenant Offer

Genesis 14 “stands out so uniquely”⁵⁷³ as Abram’s only military conflict, after which he accepts Melchizedek’s peace covenant with his tithe—making it no coincidence that this is Abram’s only recorded tithe. This section highlights the Genesis narrative of Abram’s life before and after his tithe to provide the historical-theological context of his providential meeting with Melchizedek.⁵⁷⁴ It offers two considerations: (1) Abram worships Yahweh by honoring his

After He told Abram to be circumcised, Yahweh instructed him that any uncircumcised male “shall be cut off from his people” (Gen 17:14). Uncircumcised Melchizedek will be excluded from the circumcised sojourning Gentiles who received Yahweh’s tithes and will receive a tribal inheritance in the millennial kingdom (Ezek 47:21–23).

⁵⁷² Had the “principles” of the Law applied to him, Abram would be rendered unclean by killing his foes or by touching one of the dead or their “goods” taken as booty (Num 31:19–20; Lev 11:8; Hag 2:13). His uncleanness would last for 7 days and require two washings, without which he was “cut off” for a second reason (Num 19:16–20), whereby the Law’s “principles” would render him unclean when giving his tithe.

⁵⁷³ Wesley Nottingham, “Melchizedek: Exposing His Character and Its Biblical-Theological Implications,” *Eleutheria* 5, no. 1 (2021): 61, citing Victor P. Hamilton, *The Book of Genesis: Chapters 1–17* (Grand Rapids, MI: Eerdmans, 1990), 389–90.

⁵⁷⁴ For scholars who view Melchizedek as key to the chapter, see Gerhard von Rad, *Genesis: A Commentary* (London: SCM, 1961), 174; J. A. Emerton, “The Riddle of Genesis XIV,” *Vetus Testamentum* 21, no. 4 (1971): 403–39; Michael C. Astour, “Melchizedek (Person),” in *Anchor Bible Dictionary* 4:684. Contra, Joseph

previous vow to not keep any spoils in exchange for Yahweh giving him the victory—not by his tithe to Melchizedek—and (2) Melchizedek’s meal is a royal peace covenant offer to a mighty warrior that Abram accepts by giving Melchizedek some of Ben-bara’s profane property.

In Melchizedek’s Canaanite Culture, Tithes
Were Given to Kings—Not to Priests

Köstenberger observes that ANE culture is vital to understanding the context within which authors wrote OT narratives.⁵⁷⁵ Significantly, Walton teaches that ANE tithes to priests were “unique to the Israelites” and—in Melchizedek’s Canaanite culture—“went to the king and his administration rather than to the priesthood.”⁵⁷⁶ As will be shown, Abram gave the tenth to Melchizedek as a king rather than as a priest, consistent with Melchizedek’s culture.

Abram lived twenty-three miles south of Melchizedek’s Jerusalem in Hebron, an important city during Abram’s life.⁵⁷⁷ In fact, Hebron, Jerusalem, and Shechem were the region’s three major political centers in the second millennium BC.⁵⁷⁸ Since Melchizedek was a royal priest, his priestly authority was presumably coterminous with his geographical kingdom and did

Blenkinsopp, *Abraham: The Story of a Life* (Grand Rapids, MI: Eerdmans, 2015), 56 (Melchizedek is not key to Gen 14, which functions to support the narrative of Lot’s departure from Canaan and relocation in Zoar).

⁵⁷⁵ Köstenberger, *Hermeneutical Triad*, 118–19.

⁵⁷⁶ Walton, *Background Commentary*, 155. See also, Mark A. Snoeberger, “The Pre-Mosaic Tithe: Issues and Implications,” *Detroit Baptist Seminary Journal* 5 (Fall 2000): 78 (“the Ancient Near Eastern tithe was paid to the king”); Rushdoony, *Tithing and Dominion*, 16 (the tithe in antiquity was “paid to a human king”); Donald A. Hagner, *Hebrews* (Grand Rapids, MI: Baker, 1990), 82 (giving a tenth of spoils to a deity is known in Greek culture but “nowhere stipulated for Israel”).

⁵⁷⁷ Leslie J. Hoppe, “The City of Hebron,” *Bible Today* 50, no. 4 (July 2012): 242–49 (impressive Hebron walls date to the Early and Middle Bronze Ages); Leslie J. Hoppe, “Hebron: Archaeology in the Shadow of Conflict,” *Bible Today* 54, no. 4 (July 2016): 273–74. Hebron remnants show strong walls covering an area of 7.4 acres. Janusz Lemański, “Abraham—a Canaanite? Tracing the Beginnings of the Literary Tradition of Abraham,” *Biblical Annals* 11, no. 2 (2021): 191, citing Oded Lipschits, “Abraham zwischen Mamre und Jerusalem,” in *The Politics of the Ancestors: Exegetical and Historical Perspectives on Genesis 12–36*, ed. Mark G. Brett and Jakob Wöhrle (Tübingen: Mohr Siebeck 2018), 89.

⁵⁷⁸ Lemański, “Abraham,” 190.

not extend to Abram's Hebron. Hebron's city-state status suggests that Melchizedek had no spiritual authority over Abram⁵⁷⁹—which Scripture confirms, as next shown.

Melchizedek Had No Spiritual Authority over Abram, Whose Essential Yahweh Worship Was to Honor His Vow to Not Keep Any Battle Spoils

Claus Westermann writes that Gen 14:18–20 reflects the cult of a settled people with “priests and institutions not associated with the worship of the patriarchs.”⁵⁸⁰ That is because worship by the patriarchs and Israel's firstborn priests was non-mediatorial. As shown in Chapter One, Yahweh did not introduce mediator-priests until centuries later in response to the golden calf idolatry. That theological-historical background aligns with the scriptural narrative of Abram's consistent non-mediatorial worship.⁵⁸¹

Immediately before his tithe, Abram journeyed from the Negev to his private altar in Bethel to call upon Yahweh, presumably to ask what to do with Lot and his animals (Gen 13:3–4). Although that route required Abram to go through Jerusalem, he did not stop to seek counsel

⁵⁷⁹ Contra, Gary North, “Response to David A. Croteau,” in *Perspectives*, 94 (Abram's conquest was “under the geographical jurisdiction of Melchizedek”). Assuming Abram's conquest was under any king's authority (for which there is no scriptural suggestion), it is curious that North believes it was under the authority of the Salem king rather than Abram's local Hebron king. What is clear is that Melchizedek's spiritual authority over Abram is essential to North's pro-tithe doctrine and that North does not dispute that Melchizedek's priesthood and kingdom boundaries were coterminous.

⁵⁸⁰ Claus Westermann, *Genesis*, trans. David E. Green (New York, NY: T&T Clark, 2004), 114. There is no record in Scripture of a tithe offered to Yahweh through a priest because Yahweh gave His tithes *to His priests*.

⁵⁸¹ See, e.g., Nancy M. Tischler, *All Things in the Bible: An Encyclopedia of the Biblical World*, vol. 1, A–L (London, UK: Greenwood, 2006), s.v., “Levites” (the patriarchs spoke directly to God, “needing no professional mediators,” and Abraham performed his own sacrificial offerings); Rodney S. Sadler Jr., “Genesis,” in *The Pentateuch*, 109. Abram (1) built a private altar in Shechem (Gen 12:7); (2) built another private altar and called on the name of the Lord at Bethel (Gen 12:8); (3) personally dialogued with Yahweh at Bethel both immediately before (Gen 14:1) and after his tithe (Gen 15:1); (4) offered private animal sacrifices before the Lord (Gen 15:9); (5) obeyed Yahweh by receiving Hagar back into his family (Gen 16:6–15); (6) named Ishmael, Isaac, and Sarah the names Yahweh gave him (Gen 17:3,15–19; 21:3); (7) circumcised his family as an act of worship and obedience (Gen 17:24–27); (8) negotiated for the righteous men of Sodom without Melchizedek's mediation (Gen 18:8); (9) was God's prophet with authority to speak on His behalf (Gen 20:7); and (10) obeyed Yahweh by sending Hagar and Ismael away (Gen 21:12).

or blessing from, or even prayer with, Melchizedek about his pressing issue with Lot.

After his tithe, Abraham prepares a meal for Yahweh without Melchizedek's mediation (Gen 18:23–32). Yahweh then commands Abraham to offer Isaac as a burnt offering in Melchizedek's very city without his mediation (Gen 22:1–14). Thus, if Melchizedek were ever Abram's mediatorial priest before, during, or after his providential tithe, nobody informs Abram, Melchizedek, or Yahweh of that fact.⁵⁸² Abram's tithe is certainly historically and theologically unique—but not because it is the only example in Scripture of his mediated Yahweh worship.

Rather, Abram's non-mediated Yahweh worship is to honor his pre-battle⁵⁸³ vow. By asking Yahweh to bless the battle, Abram's vow evinces his genuine motive to rescue Lot rather than a pecuniary one. The oath's perfective conjugation expresses action that “started in the past and has continued into the present.”⁵⁸⁴ Abram's vow is similar to Num 21:2–3, where Israel vowed to not keep spoils in exchange for the victory. Both vows gave God glory for the victory by declining all benefits of the law of conquest.⁵⁸⁵ Abram's essential worship was honoring his non-mediated vow to Yahweh—not giving some of Ben-bara's profane property to Melchizedek. As next shown, Abram's tithe was a nonreligious acceptance of Melchizedek's peace covenant offer made as a king—not a tithe given to a priest wholly contrary to Melchizedek's culture.

⁵⁸² Contra, Gary North, *Tithing and the Church* (Tyler, TX: Institute for Christian Economics, 1994), 1 (making the naked assertion that Abram was under the “ecclesiastical authority” of Melchizedek).

⁵⁸³ John E. Hartley, *Genesis* (Grand Rapids, MI: Baker, 2012), 124. Like Abram's other non-mediatorial worship, his vow was an “Abram–Yahweh” deal that had nothing to do with and did not involve Melchizedek.

⁵⁸⁴ Warren Baker, *Complete Word Study Old Testament* (Iowa Falls, IA: AMG, 1994), 2279–80. The vow is translated “I have” by the ESV, BSB, KJV, NASB, NIV and three literal translations (LSV, YLT, SLT). Contra, John Skinner, *A Critical and Exegetical Commentary on Genesis* (New York, NY: Scribner, 1910), 271 (interpreting “I lift up my hand” and regarding it as “a recognition of religious affinity with Melchizedek”).

⁵⁸⁵ Although not observed by cited commentators, Abram's vow declining his conquest rights is analogous to Paul declining his apostolic right to demand ministerial support. Both expressed confidence in the Lord.

Abram Accepted King Melchizedek's Peace Covenant Offer by Giving a Reciprocal Tithe from King Ben-bara's Profane Property

Abrams's extensive history of non-mediatorial worship and Melchizedek's lack of spiritual authority over him demonstrate what Abram's tithe was not—an act of priest-mediated Yahweh worship—and that Abram's chief worship was honoring his vow. Therefore, this subsection describes what Abram's tithe was—a reciprocal acceptance of King Melchizedek's offer to make a peace covenant with the mighty warrior blessed of God.

The Biblical Narrative Depicts Abram as a Fearful Foreigner Looking to Make Peace Deals

Both before and after his tithe, the biblical narrative characterizes Abram by “crisis after crisis”⁵⁸⁶ and as a “duplicitous and cowardly husband”⁵⁸⁷ who objectified Sarah as “a possession to be sold,”⁵⁸⁸ constantly looking to make peace covenants. Even after his miraculous victory, Abram remained so afraid of his neighbors that Yahweh specifically reassured him (Gen 15:1).⁵⁸⁹ Abram's mindset is what lawyers call a “present-sense impression” that is probative evidence of his fearful mental state—later confirmed when he again dishonors Sarah (Gen 20).

As next shown, because Abram gave up his own wife both before and after this incident, it was nothing for him to strike a peace deal with a nearby king by giving him some of Ben-bara's property. Far from “worship,” Abram's tithe was a bargain for security, a basic necessity of life, as Jacob's improvident vow would later be. So, in that sense, this study concurs with

⁵⁸⁶ Kenneth O. Gangel, *Genesis* (Nashville, TN: B&H, 2002), 137. “So far, Abram has been tested chiefly in the realm of security (a burning issue to a homeless man), through stresses of anxiety and ambition.” Derek Kidner, *Genesis* (Downers Grove, IL: InterVarsity, 2008), 133.

⁵⁸⁷ Bruce K. Waltke, *Genesis: A Commentary* (Grand Rapids, MI: Zondervan, 2001), 226.

⁵⁸⁸ De La Torre, *Genesis*, 115.

⁵⁸⁹ “Shield” (*magen*) in Gen 15:1 is a consistent metaphor for the Lord's help, protection, and refuge in the Law, Psalter, and Proverbs (Deut 33:29; Ps 7:10; 18:2, 30; 28:7; 33:20; 115:9–11; 119:14; 144:2; Prov 2:7; 30:5).

with tithe-takers that Jacob's vow followed his grandfather's lead.⁵⁹⁰

The Royal Meal Was King Melchizedek's Offer to Make a Peace Covenant—Not a Priestly Act

Hebrews 7 identifies Melchizedek as a king but its primary emphasis is his priesthood. Hebrews does not mention the royal meal because it “was not a priestly act,⁵⁹¹ and is irrelevant to the preacher's typological argument.⁵⁹² Rather, Melchizedek blesses Abram as a priest and acknowledges his “greatness as representative of the Kingdom of God.”⁵⁹³ However, he offers the meal as a king to make peace with the mighty Abram through an act of “covenant loyalty in table fellowship.”⁵⁹⁴ Waltke adds that the bread and wine is “a merism for a full dinner, a royal banquet.”⁵⁹⁵ Thus, it was a royal peace covenant offer that Abram acknowledged was made by

⁵⁹⁰ Morris, *Blessed Life*, 58.

⁵⁹¹ Sailhamer, “Genesis–Leviticus,” 201; F. F. Bruce, *The Epistle to the Hebrews* (Grand Rapids, MI: Eerdmans, 1964), 135 (the meal was not a priestly offering); Cockerill, *Hebrews*, 203 (the meal did not demonstrate Melchizedek's superior priesthood); Paul M. Vacca, “An Analysis and Exposition of Hebrews 7:1–10,” *Criswell Theological Review* 10, no. 1 (Fall 2012): 93 (Hebrews omitting the meal “points to a nonsacramental understanding of the bread and wine in Genesis”). Although Hellenistic Judaism portrays Melchizedek as offering hospitality to Abram, later Christian tradition interprets it as “eucharistic.” Alan C. Mitchell, *Hebrews* (Collegeville, MN: Liturgical, 2009), 168. For a review of the interpretations of Ambrose, Augustine, and Clement, who asserted that Melchizedek was the first to bring the Eucharist to humanity, see Kenneth A. Vandergriff, “Melchizedek and the Eucharist? Rediscovering Eucharistic Interpretations of the Bread and Wine in Genesis 14,” *Review & Expositor* 117, no. 4 (November 2020): 549–54.

⁵⁹² Attridge, *Hebrews*, 188; Ellingworth, *Hebrews*, 355; Cockerill, *Hebrews*, 296–97; Dana M. Harris, *Exegetical Guide to the Greek New Testament: Hebrews* (Nashville, TN: B&H, 2019), 158.

⁵⁹³ Pieter Els, “Old Testament Perspectives on Interfaith Dialogue: The Significance of the Abram-Melchizedek Episode of Genesis 14,” *Studies in Interreligious Dialogue* 8, no. 2 (1998): 202. For scholars who relate this blessing and Abram's response to Gen 12:3, see Steinmann and Longman, *Genesis*, 163; Wenham, *Genesis*, 297; R. Kent Hughes, *Genesis: Beginning and Blessing* (Wheaton, IL: Crossway, 2004), 210; Mark G. Brett, *Genesis: Procreation and the Politics of Identity* (London, UK: Routledge, 2000), 55.

⁵⁹⁴ David G. Mackin, *Tithing in the Lives of Abraham and Jacob: How the New Covenant Removed the Need to Bargain with God* (Marcellus, MI: Journey to Truth, 2018), 71, quoting R. J. Clifford and R. E. Murphy, “Genesis,” in *New Jerome Bible Commentary*, ed. R. E. Brown, J. A. Fitzmyer, and R. E. Murphy (Englewood Cliffs, NJ: Prentice-Hall, 1990), 21, 25. See also, Alice Deken, “Genesis 14 and ‘The Four Quarters,’” *Old Testament Essays* 31, no. 1 (2018): 84 (“as king of שלם Melchizedek brings Abram bread and wine.” As priest of God Most High, he blesses Abram).

⁵⁹⁵ Waltke, *Genesis*, 233, citing 2 Sam 17:27–29, Prov 9:5, and John Gray, *The Legacy of Canaan: The Ras Shamra Texts and Their Relevance to the Old Testament* (Boston, MA: Brill, 1965), 94.

Melchizedek in his status as a king:

The communal meal that they share would typically indicate a peaceful agreement between them. Hittite treaties refer to the provision of food in wartime by allies. Melchizedek is anxious to make peace with such a proven military force, and Abram submits by paying the tithe, thereby acknowledging Melchizedek's status.⁵⁹⁶

Melchizedek's meal and blessing no more establish his authority over Abram than Jethro's meal and blessing establish the Midian priest's authority over Moses (Exod 18:1–12).

Abram Accepted King Melchizedek's Peace Covenant with a Reciprocal Tithe from King Ben-bara's Property

Bill Arnold describes the narrative as a "treaty, a pact in which Abram enjoyed status"⁵⁹⁷ and blesses Melchizedek. Abram's tithe to Melchizedek was "a one-time treaty gift, which sealed their peace alliance."⁵⁹⁸ Luke Johnson concurs that the tithe gesture is "remarkable" because it was "a spontaneous sharing, not a demanded offering."⁵⁹⁹ Thus, Eugene Roop⁶⁰⁰

⁵⁹⁶ Walton, *Background Commentary*, 47 (noting Melchizedek's status as "the principal king of the region"). Mackin, *Tithing*, 62, concurs, citing George Mendenhall and Gary A. Heron, "Covenant," in *Anchor Bible Dictionary*, 1194. For a discussion of meals attesting Patriarchal covenants, see William J. Dumbrell, "The Covenant with Noah," *Reformed Theological Review* 38, no. 1 (January 1979): 2–3.

⁵⁹⁷ Bill T. Arnold, *Genesis* (New York, NY: Cambridge University Press, 2009), 148, citing David Elgavish, "The Encounter of Abram and Melchizedek King of Salem: A Covenant Establishing Ceremony," in *Studies in the Book of Genesis: Literature, Redaction, and History*, ed. André Wénin (Sterling, VA: Leuven University Press, 2001), 495–508.

⁵⁹⁸ Mackin, *Tithing*, 59. Mackin further compares the Abram-Melchizedek treaty with (1) Abram's treaty with King Abimelech (Ibid., 67), citing A. R. Millard, "Abraham," in *Anchor Bible Dictionary*, 36, (2) Abram's covenant with his battle allies (Ibid., 83), and (3) Isaac's treaty with Abimelech (Ibid., 67), citing Victor H. Matthews, "Abimelech (Person)," in *Anchor Bible Dictionary*, 20.

⁵⁹⁹ Luke Johnson, *Hebrews*, 179. See also Harold Brodsky, "Did Abram Wage a Just War?" *Jewish Bible Quarterly* 31, no. 3 (July 2003): 172 (Abram's tithe "responded appropriately" to Melchizedek's gesture); Ben Witherington III, *Letters and Homilies for Jewish Christians: A Socio-Rhetorical Commentary on Hebrews, James, and Jude* (Downers Grove, IL: InterVarsity, 2007), 234–35 (Abram offered the King a tenth following "usual reciprocity conventions").

⁶⁰⁰ Eugene F. Roop, *Genesis* (Scottsdale, PA: Herald, 1987), 108. See also, James McKeown, *Genesis* (Chicago, IL: Eerdmans, 2008), 76 (contrasting Abram's "warm, reciprocal relationship" with Melchizedek against his "unmistakable frostiness and animosity" toward Ben-bara). Moore misunderstands both the law of conquest and Abram's prior vow by writing that Abram "turns down the offer of a fortune from the king of Sodom because he prefers to gain a platform from which he can preach the Gospel." Phil Moore, *Straight to the Heart of Genesis: 60 Bite-Sized Insights* (Grand Rapids, MI: Monarch, 2010), 58.

correctly summarizes the covenantal quintessence of Abram's tithe: "With one Canaanite king, Abraham will covenant; from another he will accept nothing."

In short, the fact that King Melchizedek also happened to be a priest is wholly incidental to Abram.⁶⁰¹ His tithe is no more "worship" than giving his wife had been or would be worship (Gen 12:11–20; 20) and wholly contradicts the elements of Yahweh's tithe.⁶⁰²

Abram's Providential Tithe Was the Most Important Tithe in Redemptive History

As shown in Chapter One, the Spirit uses Abram's tithe to teach three doctrines that make church saints' worship unique in all redemptive history (Heb 8:6). This section argues that Melchizedek's receiving a tithe from the one "who had the promises" (Heb 7:6) was both providentially historic and theologically momentous.⁶⁰³

Abram's tithe reconciles non-church Israel's temple worship under two different covenants and covenantal priesthoods.⁶⁰⁴ Because "Levi has been received" by Melchizedek's typical royal priesthood (Heb 7:9), Levites will be able to serve Christ and His temple as royal

⁶⁰¹ "Melchizedek's significance in both the OT references is that he is first and foremost a king who is also a priest, not a priest who is also a king." Deborah W. Rooke, *Zadok's Heirs: The Role and Development of the High Priesthood in Ancient Israel* (New York, NY: Oxford University Press, 2000), 103. "Indeed, any priestly matters here are secondary. The text prioritizes Melchizedek's regal standing and embeds this encounter as a contrast to the king of Sodom." Andrew S. Malone, *God's Mediators: A Biblical Theology of Priesthood* (Downers Grove, IL: InterVarsity, 2017), 62, citing Gordon J. Wenham, *Genesis 1–15* (Waco, TX: Word, 1987), 321.

⁶⁰² Contra, Lekgetho Moretsi, "Tithing: An Evaluation of the Biblical Background," *In Die Skriflig* 43, no. 2 (June 2009): 400–01, who remarkably equates Yahweh's tithe with Jacob's vow, Abram's tithe, Joseph's 20% tax, and the tenth that Yahweh warned Israel's king would take from them as discipline for rejecting Him (1 Sam 8).

⁶⁰³ Contra, Othniel Margalith, "The Riddle of Genesis 14 and Melchizedek," *Zeitschrift Für Die Alttestamentliche Wissenschaft* 112, no. 4 (2000): 505 (Melchizedek "is no more important than Bela or Bera or any other of the personae appearing in the story"); Walter Brueggemann, *Genesis* (Louisville, KY: Westminster, 2010), 135 (the narrative is "a fiction to enhance the reputation of Abraham for his prowess and generosity on behalf of his kinsmen").

⁶⁰⁴ These are the Deuteronomic and New Covenants and the Levitical and Christ's royal firstborn priesthoods. Because Christ's priesthood is perpetual (Heb 7:24), non-church Israel's New Covenant kingdom worship will be under that royal firstborn priesthood.

firstborn priests in the millennial kingdom. More importantly, Abraham’s spiritual “descendants” and heirs of the promise (Gal 3:29) have also “been received” by Christ’s royal firstborn priesthood after the order of Melchizedek’s prototypical priesthood. That truth is revealed by distinguishing among the Spirit’s comparisons between Abram and Melchizedek.

Students Must Not Conflate the Spirit’s Three Observations about Abram and Melchizedek

The writer of Hebrews employs what Lefler calls the Jewish equivalent of the *a fortiori* argument from less to more⁶⁰⁵ to make three observations: (1) Melchizedek the man was *great* (*pēlikos*) (Heb 7:4), (2) Melchizedek the man was in some respect *greater* (*kreittonos*)⁶⁰⁶ than Abram (Heb 7:7), and (3) Melchizedek’s priesthood was *greater* than Levi’s, typifying that Christ’s priesthood is similarly *greater* than the Levitical priesthood (Heb 7:19, 22: 8:6; 9:23).

In order to understand the Spirit’s typology, students must distinguish those three observations.⁶⁰⁷ This study concurs with scholars who teach that (1) Melchizedek was *greater* than Abram only because of the blessing,⁶⁰⁸ (2) his priesthood was *greater* than Levi’s because

⁶⁰⁵ Nathan Lefler, “The Melchizedek Traditions in the Letter to the Hebrews: Reading through the Eyes of an Inspired Jewish-Christian Author,” *Pro Ecclesia* 16, no. 1 (Winter 2007): 85.

⁶⁰⁶ This manuscript form *kreittonos* occurs six times in Scripture, all in Hebrews. It refers to a greater hope, covenant (2x), country, resurrection, and to the one who gives the blessing. The lemma *kreittōn* occurs fifteen times, of which twelve are in Hebrews.

⁶⁰⁷ Equivocation is “the fallacy of switching the meaning of a term within an argument”—such as *great* to *greater*—and is “a violation of the contextual principle.” Jason Lisle, *Understanding Genesis: How to Analyze, Interpret, and Defend Scripture* (Green Forest, AR: New Leaf, 2015), 149. Merrill confuses Melchizedek the person with his priesthood by writing, “Melchizedek is greater than Aaron precisely because Aaron, in the person of Abraham, gave a tithe of the plunder of war to Melchizedek.” Merrill, “Royal Priesthood,” 53. That interpretation necessarily makes Jesus—who was also in Abram’s loins—inferior to Melchizedek. Köstenberger correctly lists only two comparative adjectives in Heb 7, neither of which is the Heb 7:4 observation that Melchizedek the man was “great” compared to receiving the tithe. Andreas J. Köstenberger, “Jesus, the Mediator of a ‘Better Covenant’: Comparatives in the Book of Hebrews,” *Faith and Mission* 21, no. 2 (Spring 2004): 31, 41.

⁶⁰⁸ Harris, *Exegetical Guide*, 158; Brooke F. Westcott, *The Epistle to the Hebrews: The Greek Text with Notes and Essays* (Grand Rapids, MI: Eerdmans, 1952), 171, quoted by R. Larry Overstreet, “The Superiority of Christ: The Identity of Melchizedek in Hebrews,” *Journal for Baptist Theology & Ministry* 6, no. 1 (Spring 2009): 108; Donald Guthrie, *Hebrews* (Downers Grove, IL: InterVarsity, 1983), 159.

of the tithe,⁶⁰⁹ and (3) the tithe served the two-fold function of demonstrating that Melchizedek was a *great* man (but not *greater* than Abram) and that his priesthood was *greater* than Levi's.⁶¹⁰

However, the vast majority of scholars conflate them to teach that Melchizedek was *greater* than Abram because of both the blessing and the tithe.⁶¹¹ For example, Thomas Long believes the tithe made Melchizedek *greater* than Abram and concludes that Jesus also being in Abram's loins is "a somewhat awkward obstacle to the Preacher's argument!"⁶¹²

There is nothing "awkward" about the Spirit's argument unless scholars conflate His two observations about the tithe: (1) it evidences that Melchizedek was a *great* (*pélikos*) man—but

⁶⁰⁹ Richard S. Taylor, *Hebrews through Revelation* (Kansas City, MO: Beacon Hill, 1967), 81–82; James W. Thompson, *Hebrews* (Grand Rapids, MI: Baker, 2008), 154 (curiously suggesting that Abram "acknowledged Melchizedek's superior priesthood," even though Abram could not possibly anticipate the golden calf idolatry or the resulting Levitical priesthood).

⁶¹⁰ E.g., Attridge, *Hebrews*, 195; Gard Granerød, "Melchizedek in Hebrews 7," *Biblica* 90, no. 2 (2009): 193. Many scholars believe Heb 7:4 begins a new literary unit. See, e.g., Cynthia L. Westfall, *A Discourse Analysis of the Letter to the Hebrews: The Relationship between Form and Meaning* (New York, NY: T&T Clark, 2006), 158. If so, Melchizedek's lack of genealogy and perpetual royal priesthood also distinguish him as great. The point is that he received a tenth that was not commanded by any law. For scholars who share Westfall's view that Hebrews is structured to provide a raising of Christ to superiority over angels, a lowering below the angels, and a second raising to exalted High Priest of which Heb 7 is a chief contributor, see, George H. Guthrie, *The Structure of Hebrews: A Text-Linguistic Analysis* (Leiden: Brill, 1994), 19 (virtuously stating that "nothing close to a consensus can be attained"); Paul D. Landgraf, "The Structure of Hebrews in Light of the Day of Atonement," in *A Cloud of Witnesses: The Theology of Hebrews in Its Ancient Contexts*, ed. Richard Bauckham, Daniel Driver, Trevor Hart, and Nathan MacDonald (New York, NY: T&T Clark, 2008), 23.

⁶¹¹ Overstreet, "Superiority of Christ," 104; Hughes, *Genesis*, 209; Parker, "Tithing," 207; Nottingham, "Melchizedek," 68, citing F. F. Bruce, *The Epistle to the Hebrews* (Grand Rapids, MI: Eerdmans, 1964), 162; Felipe F. Ramirez, "Melchizedek: A Minor Character of Great Importance to Biblical Theology," *Landas* 33, no. 1 (2019): 33; Blair, "Melchizedek," 102; T. K. Thomas, "Melchizedek, King and Priest: An Ecumenical Paradigm?" *Bangalore Theological Forum* 31, no. 2 (December 1999): 69; Thomas R. Schreiner, *Commentary on Hebrews* (Nashville, TN: B&H, 2015), 211–12; Luke Johnson, *Hebrews*, 180; Mitchell, *Hebrews*, 165–67; Merrill, "Royal Priesthood," 53; Mary Healy, *Hebrews* (Grand Rapids, MI: Baker, 2016), 121; Thomas G. Long, *Hebrews* (Louisville, KY: Westminster, 1997), 87; Hagner, *Hebrews*, 80; Richard T. France and George H. Guthrie, *Hebrews*, *James* (Grand Rapids, MI: Zondervan, 2017), s.v., "4–6a, 6b–7."

⁶¹² Long, *Hebrews*, 87. For those who similarly err by teaching that the blessing proves that Melchizedek's priesthood was greater than the Levitical priesthood (as opposed to Abram personally), see Witherington, *Letters*, 240; Barnabas Lindars, *The Theology of the Letter to the Hebrews* (1991; repr., New York, NY: Cambridge University Press, 2003), 76; Ceslas Spicq, *L'Épître aux Hébreux*, vol. 2 (Paris: Gabalda, 1953), 179–80 (in French), cited by Eric F. Mason, "Hebrews 7:3 and the Relationship between Melchizedek and Jesus," *Biblical Research* 50 (2005): 45.

not *greater* (*kreittón*) than Abram—and (2) it made Melchizedek’s priesthood *greater* than Levi’s priesthood. The Spirit does not associate the tithe with negative consequences to Abram’s descendants beyond the inferiority of the Levitical priesthood—the point being that Christ’s priesthood does not derive from Levi or the Law. Thus, by conflating the Spirit’s observations, Long’s curious interpretation demands the “awkward,” even absurd, result that because Jesus was also in Abram’s loins, Melchizedek is *greater* than Jesus.

As next shown, Zechariah advances Melchizedek’s superior royal priesthood into Israel’s millennial kingdom temple worship.

Zechariah Connects Melchizedek’s Typical Royal Priesthood with Israel’s Temple Worship in the Millennial Kingdom

Zechariah employs that royal priest motif in his prophecy about millennial kingdom temple worship:

Behold, a man whose name is Branch, for He will branch out from where He is; and He will build the temple of the Lord. Yes, it is He who will build the temple of the Lord, and He who will bear the honor and sit and rule on His throne. Thus, He will be a priest on His throne, and the counsel of peace will be between the two offices. Now the crown will become a reminder in the temple of the Lord (Zech 6:12–14).⁶¹³

Zechariah identifies Christ as the Branch and royal priest after the order of Melchizedek, creating harmony between the two offices.⁶¹⁴ Robert Kashow rejects that view simply because Yahweh

⁶¹³ For further work on the Branch, see Adam Kubiś, “Zechariah 6:12–13 as the Referent of *Γραφή* in John 2:22 and 20:9: A Contribution to Johannine Temple-Christology,” *Biblical Annals* 2, no. 1 (March 2012): 153–94; Brian A. Mastin, “Note on Zechariah 6:13,” *Vetus Testamentum* 26, no. 1 (January 1976): 113–16 (the LXX suggests “priest” should be read as articular in the MT).

⁶¹⁴ J. Carl Laney, *Zechariah* (Chicago, IL: Moody, 1984), 47 (citing Isa 4:2; Jer 23:3–5; 33:14–26; Zech 3:8). See also, Lukas Vischer, “The Temple of God,” *Mid-Stream* 5, no. 3 (Spring 1966): 96 (the “tension points to the revelation in Christ and is finally resolved in him”); George L. Klein, *Zechariah* (Nashville, TN: B&H, 2008), 46 (Isaiah and Jeremiah also merge royal and priestly offices into “the messianism of the Branch”); Joyce G. Baldwin, “*Tsemach* as a Technical Term in the Prophets,” *Vetus Testamentum* 14, no. 1 (January 1964): 93–97; Hughes, *Genesis*, 207; Ake Viberg, “An Elusive Crown: An Analysis of the Performance of a Prophetic Symbolic Act (Zech 6:9–15),” *Svensk Exegetisk Arsbok* 65 (2000): 167 (Zechariah’s prophecy is “striking” because although priests were also anointed, they were never crowned); Joyce G. Baldwin, *Haggai, Zechariah, Malachi* (London, UK: InterVarsity, 1972), 135; Marko Jauhiainen, “Turban and Crown Lost and Regained: Ezekiel 21:29–32 and

does not speak in the first person.⁶¹⁵ However, Malone and Köstenberger observe that such third-person “illeistic” references are quite common.⁶¹⁶

Zechariah’s vision of the crown and eschatological temple⁶¹⁷ connects Melchizedek’s royal priesthood to Israel’s temple worship in the millennial kingdom. While there is general agreement that Ps 110:4 describes the enthronement of a king,⁶¹⁸ Rose argues that the Zech 6 crown is not a coronation crown, meaning Christ was simultaneously coronated as king and declared a priest forever at His ascension.⁶¹⁹ Therefore, Christ did not fulfill “the type of the

Zechariah’s Zemar,” *Journal of Biblical Literature* 127, no. 3 (2008): 503, citing Wolter Rose, *Zemar and Zerubbabel: Messianic Expectations in the Early Postexilic Period* (Sheffield, UK: Sheffield, 2000), 248–51 (the Branch is a future messianic figure “not to be identified with Zerubbabel or Joshua” and Zechariah provides “no evidence” for diarchy or the priesthood as a political power); Wolter Rose, “Messianic Expectations in the Early Post-Exilic Period,” *Tyndale Bulletin* 49 (1998): 373–74 (identifying Zemar as Zerubbabel is “untenable”); Chad L. Bird, “Typological Interpretation within the Old Testament: Melchizedekian Typology,” *Concordia Journal* 26 (January 2000): 51; Hill, *Haggai, Zechariah, Malachi*, 178.

Contra, scholars who interpret a diarchy or shared rule between the high priest and a Davidic king that depicts the Zadokite priesthood as a political power in the postexilic community: Antonios Finitsis, “Zechariah 1–8 and Millennialism,” *Greek Orthodox Theological Review* 47, no. 1–4 (2002): 96 (Zechariah’s messianic passages were meant to “advocate a novel type of political organization: the diarchy”); Janet E. Tollington, *Tradition and Innovation in Haggai and Zechariah 1–8* (Sheffield, UK: Sheffield, 1993), 175 (“diarchic rule is unknown in the classical prophetic literature”); Daniël F. O’Kennedy, “Haggai and Zechariah 1–8: Diarchic Model of Leadership in a Rebuilding Phase,” *Scriptura* 102 (2009): 589.

⁶¹⁵ Robert C. Kashow, “Two Philological Notes on Zechariah 6:12–13 Relevant for the Identification of Semah,” *Zeitschrift für die alttestamentliche Wissenschaft*, 128, no. 3 (2016): 476.

⁶¹⁶ Andrew S. Malone, “Is the Messiah Announced in Malachi 3:1?” *Tyndale Bulletin* 57, no. 2 (2006): 228 (citing Hosea 1:7 and Amos 4:11 as additional examples of illeistic prophetic texts). See also, Andrew S. Malone, “God the Illeist: Third-Person Self-References and Trinitarian Hints in the Old Testament,” *Journal of the Evangelical Theological Society* 52, no. 3 (September 2009): 501; Andreas J. Köstenberger, “John,” in *Zondervan Illustrated Bible Backgrounds Commentary*, vol. 2 (Grand Rapids, MI: Zondervan, 2002), s.v., “17:3” (“self-reference in the third person was common in antiquity”).

⁶¹⁷ Carol L. Meyers and Eric M. Meyers, *Haggai, Zechariah 1–8: A New Translation with Introduction and Commentary* (New Haven, CT: Anchor Yale Bible, 1987), 357 (building this temple is “a future and probably eschatological event”).

⁶¹⁸ Mathias Delcor, “Melchizedek from Genesis to the Qumran Texts and the Epistle to the Hebrews,” *Journal for the Study of Judaism in the Persian, Hellenistic, and Roman Period* 2, no. 2 (December 1971): 120; Ramirez, “Melchizedek,” 26, citing Hans-Joachim Kraus, *Psalms 60–150* (Minneapolis, MN: Fortress, 1989), 347–48.

⁶¹⁹ Rose, *Zemar and Zerubbabel*, 168. See also, Delcor, “Melchizedek,” 121. Keith A. Mathison, *Dispensationalism: Rightly Dividing the People of God?* (Phillipsburg, NJ: P&R, 1995), 111–14, criticizes some dispensationalists for the view that Christ is not yet reigning as king, citing Lewis S. Chafer, *Systematic Theology*, vol. 5 (Dallas, TX: Dallas Seminary Press, 1947), 347; Charles C. Ryrie, *Basic Theology* (Wheaton, IL: Victor,

Aaronic High Priest.”⁶²⁰ Rather, as the antitype of Melchizedek’s royal priesthood, He is both “prior and superior to the Aaronic priesthood.”⁶²¹ As next shown, Ezekiel furthers Zechariah’s royal priest motif by prophesying that Levite priests will serve the Branch’s millennial temple as Christ’s royal priests—not as Levitical priests—after the order of Melchizedek.

Ezekiel Prophecies That Levites Will Inherit the Land, Receive No Tithes, and Serve as Firstborn Priests in the Millennial Kingdom

Barry Joslin makes an astute observation that relates to Ezekiel’s millennial kingdom vision ⁶²² by writing that the Heb 7:12 “change of law” abrogates neither the covenantal priesthood nor the Law but creates a “Christological transformation of both.”⁶²³ The Spirit’s “main point” (Heb 8:1) is that a superior priest has replaced the Levitical order, requiring that ceremonial ordinances be discontinued or modified thereby. As discussed in Chapter One and next shown, because Levi will receive a kingdom allotment, he will not receive or give tithes.

1982), 259; J. Dwight Pentecost, *Thy Kingdom Come* (Wheaton, IL: Victor, 1990), 203–04; John F. Walvoord, *The Millennial Kingdom* (Grand Rapids, MI: Zondervan, 1959), 172. However, dispensationalist Fruchtenbaum teaches that Christ is currently administering a kingdom preparatory to the millennial kingdom on earth. Arnold Fruchtenbaum, *The Footsteps of the Messiah: A Study of the Sequence of Prophetic Events* (San Antonio, TX: Ariel Ministries, 2021), 645–46. See, also, 2 Tim 4:1, which suggests that Christ currently reigns as king.

⁶²⁰ Michael Tait, “The Search for Valid Orders: The Melchizedek Christology in Hebrews,” *Churchman* 124, no. 2 (Summer 2010): 132.

⁶²¹ Overstreet, “Superiority of Christ,” 106; John F. MacArthur, *Hebrews* (Chicago, IL: Moody, 1983), 15; William L. Lane, *Hebrews 1–8* (Dallas, TX: Word, 1991), 163 (“the priest like Melchizedek is superior to the Levitical priests”). Contra, scholars who believe Melchizedek is actually the antitype of Christ: Fred L. Horton Jr., *The Melchizedek Tradition: A Critical Examination of the Sources to the Fifth Century A.D. and in the Epistle to the Hebrews* (New York, NY: Cambridge University Press, 2005), 161; Birger A. Pearson, *Gnosticism, Judaism, and Egyptian Christianity* (Minneapolis, MN: Fortress, 1990), 111; Granerød, “Melchizedek,” 193.

⁶²² Ezekiel’s kingdom vision describes a physical temple, seas, need for the moon, and closed gates, all of which John names as being specifically absent in his vision of the eternal kingdom’s new creation. Ezekiel’s vision is thus of the millennial rather than eternal kingdom. “Rev. 21:5–8 refers to the inheritance of the believers (verse 7) which is the new heavens, the new earth, and New Jerusalem.” Fruchtenbaum, *Footsteps*, 369.

⁶²³ Barry C. Joslin, “Hebrews 7–10 and the Transformation of the Law,” in *A Cloud of Witnesses*, 102–05. See also, Zoe Holloway, “A Conceptual Foundation for Using the Mosaic Law in Christian Ethics,” *Churchman* 120, no. 2 (Summer 2006): 120–21.

Levites Will Not Receive Tithes in the Kingdom Because They Will Receive Their Promised Inheritance in the Land

Ezekiel's vision confirms that "biblical historiography revolves around the land,"⁶²⁴ whose promised inheritance is the most prominently depicted aspect of the Abrahamic covenant.⁶²⁵ Although tithe scholars uniformly relate the tithe to Levi's disinheritance from the land, they give substandard treatment to Ezekiel's millennial kingdom vision,⁶²⁶ wherein Levi finally receives his possession in the land of promised inheritance.⁶²⁷ Just as the tithe typifies unmerited inheritance, Alexander observes the unmerited nature of Levi's promised land inheritance:

In the millennium, the tribe of Levi will have a special land in which to reside. . . . The Lord reminds Israel that the reception of any portion of the Promised Land by a tribe is

⁶²⁴ Moshe Weinfeld, *The Promise of the Land: The Inheritance of the Land of Canaan by the Israelites* (Berkeley, CA: University of California Press, 1993), 183.

⁶²⁵ Adam Gregerman, "Is the Biblical Land Promise Irrevocable? Post-Nostra Aetate Catholic Theologies of the Jewish Covenant and the Land of Israel," *Modern Theology* 34, no. 2 (April 2018): 138, citing Waldemar Janzen, "Land," in *Anchor Bible Dictionary*, 146 ("The land theme is so ubiquitous that it may have greater claim to be the central motif in the OT than any other"); Richard C. Lux, *The Jewish People, the Holy Land, and the State of Israel* (Mahwah, NJ: Paulist, 2010), 41–48.

⁶²⁶ Scholars who interpret the vision as the millennial kingdom include Ralph H. Alexander, *Ezekiel* (Grand Rapids, MI: Zondervan, 2017), 283 ("Ezekiel 40–48 presents only the Hebrew perspective of millennial worship"); Landon Dowden, *Exalting Jesus in Ezekiel* (Nashville, TN: B&H, 2015), 213 ("fulfillment of Ezekiel 40–48 is still to come"); Mark F. Rooker, *Ezekiel* (Nashville, TN: B&H, 2005), 251 (this temple "was not constructed at any time in Israel's history" and was "recognized in Jewish tradition as a temple for the future messianic age"); Bob Wielenga, "The *Gēr* [Immigrant] in Postexilic Prophetic Eschatology: The Perspectives of Ezekiel 47:22–23 and Malachi 3:5," *In Die Skriflig* 54, no. 1 (2020): 5; Robert W. Jenson, *Ezekiel* (Grand Rapids, MI: Brazos, 2009), 320. Contra, Phil Moore, *Straight to the Heart of Jeremiah and Ezekiel: 60 Bite-Sized Insights* (Chicago, IL: Lion Hudson, 2021), 187 ("the language here is clearly symbolic").

⁶²⁷ Stephen L. Cook, *Ezekiel 38–48: A New Translation with Introduction and Commentary* (New Haven, CT: Yale University Press, 2018), 222 (observing "even the Levites" receive a land holding, although the priests will not, citing Ezek 44:5, 28); John Goldingay, *Ezekiel* (Grand Rapids, MI: Eerdmans, 2019), 42 ("The Levites are now exempt from the rule that they cannot own land"); Alexander, *Ezekiel*, 109 (Levites receive an "allotment"); Walther Zimmerli, *Ezekiel 2: A Commentary on the Book of the Prophet Ezekiel, Chapters 25–48* (Philadelphia, PA: Fortress, 2016), 469 ("Only the priests are now subject to the old, sacred Levitical regulation of non-ownership of land"); Millard Lind, *Ezekiel* (Scottdale, PA: Herald, 1996), 344 ("'possession' [*achuzzah*] is used of the Levites' land areas (45:5–7) but never of the priestly area; such holdings are expressly forbidden to priests in 44:28"); Rooker, *Ezekiel*, 247 (this centralization of priests and Levites contrasts with the Law, where the priests and Levites were scattered throughout the land); Margaret S. Odell, *Ezekiel* (Macon, GA: Smyth & Helwys, 2017), 523 ("No single territory is called an inheritance; that term is reserved for the whole inheritance given to Israel in 47:13–23"). The individual tribes have *possessions* within Israel's promised *inheritance*.

strictly on the basis of God's promise. No one has done anything to deserve an allotment. God has promised the inheritance of this land in the Abrahamic covenant.⁶²⁸

When the covenantal priesthood is changed, "of necessity there takes place a change of law also" (Heb 7:12). Levi received tithes under the Levitical priesthood because he was disinherited (Num 18:20–26). Thus, students must consider the combined effects of (1) the changed priesthood, (2) the concomitant change of laws,⁶²⁹ and (3) Levi receiving his inheritance in the kingdom. Since the tithe is inseparably related to the doctrine of inheritance, it naturally follows that Levi—once in receipt of his promised inheritance—will receive no tithes.

Ezekiel confirms this inheritance-based nexus by listing the priests' emoluments in the kingdom and specifically excluding tithes (Ezek 44:29–30).⁶³⁰ Conspicuously, Ezekiel "makes no mention of tithes and the first-born of animals."⁶³¹ Moreover, the nexus between Ezek 20:37–

⁶²⁸ Alexander, *Ezekiel*, 334. Although some scholars have difficulty with Ezekiel's vision of animal sacrifices, Rooker observes that several biblical passages refer to sacrifices in the future millennial kingdom (Isa 56:7; Jer 33:18; Mal 3:3–4) and that millennial kingdom sacrifices will, "like the Lord's Supper, be commemorative in looking back on the finished, saving work of Christ." Rooker, *Ezekiel*, 253, citing Charles H. Dyer, "Ezekiel," in *Bible Knowledge Commentary*, ed. John F. Walvoord and Roy B. Zuck (Wheaton, IL: Victor, 1985), 1305; Ralph H. Alexander, "Ezekiel," in *Zondervan NIV Bible Commentary*, vol. 1, *Old Testament* (Grand Rapids, MI: Zondervan, 1994), 1359–60 (citing millennial sacrifices mentioned in Isa 56:5–7; 60:7, 13; 66:20–23; Jer 33:15–22; Zech 14:16–21). See also, Michael P. Barber, "The New Temple, the New Priesthood, and the New Cult in Luke–Acts," *Letter & Spirit* 8 (2013): 103.

⁶²⁹ Israel's kingdom worship will be under Christ's eternal firstborn priesthood and not the abolished Levitical priesthood. One necessary "change of law" is that—as it was under Israel's firstborn priesthood—the Levite tribe will be secular and "shall not come near Me to serve as priests" (Ezek 44:13).

Contra, John B. Taylor, *Ezekiel: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2009), 272, citing Ezek 44:28 for the proposition that Levi has "no portion" by erroneously conflating the "tribe" of Levi with the priests, the subject of 44:28; Joseph Blenkinsopp, *Ezekiel* (Louisville, KY: Westminster, 2012), 220 (Levi is "not counted among the secular tribes and therefore has no land patrimony"), citing Num 2:33 but not commenting on Ezek 48:30–31, which names a gate for Levi as one of the "tribes of Israel." In short, Levi's non-secular kingdom status is inseparably related to his land inheritance.

⁶³⁰ Lind, *Ezekiel*, 100. The difference between worship under Mosaic and Kingdom law is so stark that the rabbis "found it virtually impossible to harmonize" them. Iain M. Duguid, *Ezekiel* (Grand Rapids, MI: Zondervan, 1999), 724; Marvin A. Sweeney, "Eschatology in the Book of Ezekiel," in *Making a Difference*, 1 ("Rabbinic tradition indicates major questions about the book"); Fruchtenbaum, *Footsteps*, 439–49, providing an excellent summary of the differences in worship under the two covenantal priesthoods and observing that "it was these very differences that kept the rabbis from accepting Ezekiel into the Hebrew Canon for some time."

⁶³¹ G. A. Cooke, *A Critical and Exegetical Commentary on the Book of Ezekiel* (New York, NY: Bloomsbury, 2015), 489. Cooke suggests that it is likely that tithes were included in the "*terumah* of every kind."

38 and the promised inheritance is widely recognized⁶³² and further explains why there will be no tithes in the millennial kingdom. Finally, there will be no divine purpose for tithes in the kingdom because there will be no disinherited persons who need food tithes. That is because (1) Levi will receive his inheritance allotment (Ezek 45:5; 48:13), (2) aliens sojourning with Israel will receive “unprecedented”⁶³³ personal land allotments (Ezek 47:21–23), and (3) there will be no widows or fatherless of the believing sons of Israel.⁶³⁴

Levite Priests Will Serve the Temple under Christ’s Royal Firstborn Priesthood

Ezekiel’s vision that Levite priests will serve the millennial temple presents an interpretive dilemma.⁶³⁵ In other words, since the Levitical priesthood has been abolished,

Although *terumah* is the term for Levi’s tithe offering to Yahweh (Num 18:26), all of the Ezek 44 gifts are offered by the people directly to the priests. Thus, BDB correctly distinguishes *terumah* in Ezek 44:30 from the Levites’ Num 18:26 tithe offering that Cooke relies upon. Brown, *Hebrew Lexicon*, 929.

⁶³² Jaeyoung Jeon, “The Promise of the Land and the Extent of P,” *Zeitschrift Für Die Alttestamentliche Wissenschaft* 130, no. 4 (2018): 517. Scholars associate “coming under the rod” in Ezek 20:37 with the manner by which Yahweh selected His sheep tithes (Lev 27:32–34); Gill, *Exposition*, Kindle 197082 (“the Lord has in election distinguished his sheep from others”). See also, Andrew B. Davidson, “Ezekiel,” in *Cambridge Bible for Schools and Colleges* (Cambridge, UK: Cambridge University Press, 1893), s.v., “Ezek 20:37.” Since Israel will finally realize its inheritance in the kingdom, further sheep tithes would denigrate His redemptive work.

⁶³³ John Goldingay, *Lamentations and Ezekiel for Everyone* (Louisville, KY: Westminster, 2016), 338; Steven Tuell, *Ezekiel* (Grand Rapids, MI: Baker, 2009), Kindle 7430 (alien inheritance is “unprecedented”); Rooker, *Ezekiel*, 274 (“more radical than anything else in all the legal corpora of the Hebrew Bible”), citing Jon D. Levenson, *Theology of the Program of Restoration of Ezekiel 40–48* (Atlanta, GA: Scholars, 1986), 123; Daniel I. Block, *The Book of Ezekiel, Chapters 25–48* (Grand Rapids, MI: Eerdmans, 1998), 718. Contra, John B. Taylor, *Ezekiel*, 274 (aliens receiving a share of the inheritance “is in keeping” with the Pentateuch).

⁶³⁴ Because Scripture nowhere speaks of deceased kingdom saints or their resurrection, Fruchtenbaum suggests that only unbelievers will die in the kingdom. Fruchtenbaum, *Footsteps*, 387. If so, there will be no widows or fatherless of Jewish believers in the kingdom, explaining why there is no divine purpose for food tithes to feed them (i.e., women and children will eat of the food that Christ produces on their men’s unmerited inheritance).

⁶³⁵ This study views Ezekiel’s prophesied temple as the physical temple built by the Branch (Zech 6:13). Contra, G. K. Beale, *The Temple and the Church’s Mission: A Biblical Theology of the Dwelling Place of God* (Downers Grove, IL: InterVarsity, 2004), 335–364 (the temple is “real” but “non-structural,” equating it with the Rev 21–22 new creation); Carson, “The Lord Is There,” 43–62 (the temple symbolizes “the perfection of God’s plan to restore his people”). For a discussion on three views of whether Ezekiel’s temple is literal, symbolic, or a “real, non-structural” temple, see Drew N. Grumbles, “YHWH Is There: Ezekiel’s Temple Vision as a Type” (PhD diss., Southeastern Baptist Theological Seminary, 2020). For a thorough discussion of the literal millennial temple, see Corrine L. Patton, “Ezekiel’s Blueprint for the Temple of Jerusalem” (PhD diss., Yale University, 1991).

interpreters must resolve how the Levite priests in Ezekiel’s kingdom vision may possibly function under Christ’s royal firstborn priesthood.⁶³⁶ Hebrews 7:9 provides that reconciliation.

Hebrews 7:9 Explains How Levite Priests and Church Saints Can Serve as Christ’s Firstborn Priests in the Millennial Kingdom

Because Abram’s tithe contradicted all twelve divine elements of Yahweh’s tithe, their only nexus is that they each involved a *tenth* of something (i.e., Yahweh’s *tenth* of non-choice animals but no goods vs. Abram’s *tenth* of choice goods but no animals). However, that is the only nexus the Spirit needed to provide His typological instruction about Christ’s antitypical royal priesthood that is otherwise “hard to explain” (Heb 5:11).

Larry Overstreet suggests that Heb 7:9 anticipates and answers the objection by Jewish readers that—since Abraham was not a priest—“the flow of argument really does not apply to the Levitical priesthood.”⁶³⁷ As next shown, Heb 7:9 solves the dilemma of how—even though non-church Israel’s kingdom worship will be observed under a different covenant and priesthood than the Old Covenant’s Levitical priesthood—Israel’s Levite priests will serve as Christ’s firstborn priests in the millennial kingdom.

“Even Levi Has Been Received” by Christ’s Royal Priesthood after the Order of Melchizedek’s Prototypical Priesthood

Of all translations, the Berean Literal Bible provides the superior translation of Heb 7:9:

⁶³⁶ Carson views Ezek 40–48 as non-literal symbolism because Heb 9 describes Christ’s sacrifice as the ultimate sacrifice and the Levitical priesthood has been abolished. Carson, “The Lord Is There,” 46–48. However, nothing in Hebrews—written to the church—abolishes sacrifices for non-church Israel. Rather, sacrifices are merely “a reminder of sin” (Heb 10:1–4), which non-church Israel will commit in the kingdom. Because the glorified church will not sin or offer sacrifices in the millennial kingdom, students must not conflate Christ’s effective sacrifice with the “reminder of sin” sacrifices that will return for non-church Israel. For a comparison between the role of the Levites in Ezek 40–48 to Num 3, wherein they were accepted as substitutes for the firstborns, see Odell, *Ezekiel*, 508–11. As next shown, Heb 7:9 resolves Carson’s dilemma about the abolished Levitical priesthood by explaining how Levite priests will be able to serve the literal kingdom temple—not under the Levitical priesthood, but under Christ’s royal firstborn priesthood.

⁶³⁷ Overstreet, “Superiority of Christ,” 117.

“and so, to say a word, even Levi, the one receiving tithes, has been tithed through Abraham.”

Although correctly observing the passive voice and being theologically accurate, this subsection seeks to improve upon that translation by amending “tithed” to “received [by Melchizedek].”

“Has been received” translates *dekatōō*, which is perfect passive indicative.⁶³⁸ Although a few scholars acknowledge the passive voice,⁶³⁹ almost all Bible translation committees and scholars render *dekatōō* as if it were active: “even Levi paid tithes.”⁶⁴⁰ For example, Harris observes that *dekatōō* is perfect passive, but translates it as the active “has paid a tenth.”⁶⁴¹ These scholars all appear to interpret *dekatōō* as the so-called “deponent active”⁶⁴²—a verb with middle or passive morphology that conveys active meaning.⁶⁴³

For treatment of the deponent active, Chadwick Thornhill commends scholars whose

⁶³⁸ Harris, *Hebrews*, 165; William Greenfield, *A Greek–English Lexicon to the New Testament* (Salt Lake City, UT: Project Gutenberg, 2012), 39; Spiros Zodhiates, *Complete Word Study New Testament*, 2nd ed. (Chattanooga, TN: AMG, 1992), 730.

⁶³⁹ See, e.g., Harris, *Exegetical Guide*, 165; Attridge, *Hebrews*, 197 (“Levi, the tither, was tithed through Abraham”); Luke Johnson, *Hebrews*, 174 (“Levi is tithed”); Spiros Zodhiates, *Complete Word Study Dictionary: New Testament*, rev. ed. (Chattanooga, TN: AMG, 1993), 404 (“passive, to be tithed”); Healy, *Hebrews*, 118 (Levi “was tithed”), quoting *New American Bible*, rev. ed. (Confraternity of Christian Doctrine, Washington, DC, 2010).

⁶⁴⁰ Except for those cited in the preceding footnote, every commentator cited herein who opines on the translation opts for the active voice. Of 55 Bible translations reviewed, only BLB, GNT, and NAB render the passive voice.

⁶⁴¹ Harris, *Exegetical Guide*, 165.

⁶⁴² Latin heavily influences the deponent voice in Greek. Bernard A. Taylor, “Deponency and Greek Lexicography,” in *Biblical Greek Language and Lexicography* (Grand Rapids, MI: Eerdmans, 2004), Kindle, 2432 (“deponency is not a Greek idea”); Jonathan T. Pennington, “Deponency in Koine Greek: The Grammatical Question and the Lexicographical Dilemma,” *Trinity Journal* 24, no. 1 (Spring 2003): 62–63, citing A. T. Robertson, *A Grammar of the Greek New Testament in Light of Historical Research*, 5th ed. (Nashville, TN: Broadman, 1934), 332 (“The truth is that [the deponent] should not be used at all”); Stanley Porter, *Idioms of the Greek New Testament*, 2nd ed. (Sheffield, UK: Sheffield, 1994), 63–73 (more work is required in this area).

⁶⁴³ Pennington, “Deponency,” 55, citing John W. Wenham, *The Elements of New Testament Greek* (Cambridge, UK: Cambridge University Press, 1965), 92. See also, J. Gresham Machen, *New Testament Greek for Beginners* (Eugene, OR: Wipf and Stock, 1998), 61; Dalina Kallulli, “(Non-)Canonical Passives and Reflexives: Deponents and Their Like,” in *Non-Canonical Passives*, ed. Artemis Alexiadou and Florian Schäfer (Philadelphia, PA: Benjamins, 2013), 338, citing Charles Bennett, *New Latin Grammar* (New York, NY: Bacon, 1907), 76.

works establish that *dekatóō* in Heb 7:9 is not a deponent active but a bona fide passive.⁶⁴⁴ Those scholars have derived three requirements for a deponent active: (1) the verb lacks an active form,⁶⁴⁵ (2) the verb's lexical form ends with *omai*,⁶⁴⁶ and (3) directive context of the verb's occurrence.⁶⁴⁷ All three factors require that *dekatóō* functions as a bona fide passive in Heb 7:9. First, *dekatóō* clearly has an active voice form, as this very pericope demonstrates: Melchizedek "collected a tenth" (*dedekatōken*) (Heb 7:6). Second, the lemma *dekatóō* does not end with *omai*. Finally, the context wherein Levi had not been born requires a passive meaning.

Significantly, Wallace's list of verbs that should not be treated as deponent actives includes "take, receive,"⁶⁴⁸ the very term used in Heb 7:9. Thus, the deponent active translation that "Levi paid tithes" must be rejected as an example of where "translation is treason."⁶⁴⁹ The middle voice is next considered.

Although the bona fide passive is similar to the middle voice, Köstenberger identifies three expressions of the middle voice⁶⁵⁰ that are all inapplicable to Heb 7:9. Since Levi had not

⁶⁴⁴ A. Chadwick Thornhill, *Greek for Everyone: Introductory Greek for Bible Study and Application* (Grand Rapids, MI: Baker, 2016), 35. Although Thornhill does not treat the deponent active, he does refer serious students to a number of scholars who provide expert insight on this putative voice. His first five references are Robertson, *Grammar*; William D. Mounce, *Basics of Biblical Greek*, 3rd ed. (Grand Rapids, MI: Zondervan, 2009); Rodney J. Decker, *Reading Koine Greek* (Grand Rapids, MI: Baker, 2014); Daniel B. Wallace, *Greek Grammar beyond the Basics* (Grand Rapids, MI: Zondervan, 1997); and Porter, *Idioms*. Work by each of these scholars is incorporated herein.

⁶⁴⁵ Taylor, "Deponency," Kindle 2412; Wallace, *Grammar*, 429; Mounce, *Biblical Greek*, 187; Pennington, "Deponency," 64; Kallulli, "Deponents and Their Like," 338.

⁶⁴⁶ Mounce, *Biblical Greek*, 188, citing as an example *erchomai* (the Lord *comes* in Matt 24:42).

⁶⁴⁷ Decker, *Koine Greek*, 248.

⁶⁴⁸ Wallace, *Grammar*, 430.

⁶⁴⁹ Carson, *Language Debate*, 47.

⁶⁵⁰ Andreas J. Köstenberger, Benjamin L. Merkle, and Robert L. Plummer, *Going Deeper with New Testament Greek* (Nashville, TN: B&H, 2020), 215–16. The verb is also in the indicative mood. The declarative indicative expresses an "unqualified assertion or statement." Ibid., 202.

been born, he could not personally pay tithes (1) “to” or (2) “for” himself, or (3) “permit” them to be so paid. That leaves two expressions of the bona fide passive voice: (1) “permissive” (eliminated for the same reason as the middle voice), and (2) “simple,” where Levi “receives the action of the verb”⁶⁵¹ without involvement, thus making *dekatóō* a bona fide passive.

The next task is to translate the passive *dekatóō*, which BDAG defines as “collect, receive tithes.”⁶⁵² Thus, employing the passive renders “has been collected” or “has been received.” As next shown, although this study’s argument is unaffected by either translation (i.e., there is no material difference whether Levi has been “collected” or “received” by Christ’s antitypical royal priesthood), “received” is preferable.

The phrase *hōs epos eipein* (“so, to speak a word”) means “to say it in one word (in short),” or “so to say.”⁶⁵³ The question then becomes whether the writer intends his “one word” to be *collected* or *received*, for which Merryl Blair and Robert Alter provide a useful interpretive tool. Although Hebrews was written in Greek, it was intended for a Hebrew audience. Blair states that repetition in Hebrew poetics forms a “word motif” that highlights and forces the reader to reflect on an important theological theme,⁶⁵⁴ as Alter similarly observes:

By following these repetitions, one is able to decipher or grasp a meaning of the text, or at any rate, the meaning will be revealed more strikingly. . . . The measured repetition that matches the inner rhythm of the text, or rather, that wells up from it, is one of the most powerful means for conveying meaning without expressing it.⁶⁵⁵

⁶⁵¹ Köstenberger, *Going Deeper*, 215–16.

⁶⁵² Frederick W. Danker, *A Greek–English Lexicon of the New Testament and Other Early Christian Literature*, 3rd ed. (Chicago, IL: University of Chicago Press, 2000), 217. See also, Zodhiates, *Word Study Dictionary*, 404 (“receive tithes”); M. Wolfgang Schmidt, *A Greek-English Reference Manual to the Vocabulary of the Greek New Testament* (Hamburg: Diplomica Verlag, 2018), 126 (“receive”).

⁶⁵³ H. Wilhelm Meyer, *Commentary on the New Testament*, ed. and trans. Frederick Crombie (Edinburgh, UK: T&T Clark, 1880), s.v., “Hebrews 7:9.”

⁶⁵⁴ Blair, “Melchizedek,” 100–01.

⁶⁵⁵ Robert Alter, *The Art of Biblical Narrative*, 2nd ed. (New York, NY: Basic, 2011), 117.

Blair and Alter cite two examples of repetition creating a word motif: (1) Hebrews 7:1–10 contain five references to Melchizedek and (2) Gen 39:3–6 contain five occurrences of “all” within four verses, “clearly exceeding the norm of biblical repetition and thus calling attention to itself as a thematic assertion.”⁶⁵⁶

If so, Heb 7:5–6, 8–9 contain a conspicuous word motif for *receive*—which occurs six times (*lambanó, apodekatoo, dekatoó*) and is supplied by translators a seventh time in only four verses. Thus, by writing “to say a word,” the writer intends his repeated word *received* to be a “thematic assertion,” to wit: “and so, to say a word, even Levi, the one who received tithes, has been received” (Heb 7:9). Combining those two word motifs, Heb 7:5–9 conveys the thematic assertion, “Melchizedek received.”

Thus, the writer’s “hard to explain” typological teaching is that, through the tithe of “the one who had the promises,” Levi has been received by Christ’s royal firstborn priesthood after the order of Melchizedek’s prototypical royal priesthood. That resolves the covenantal dilemma of how Levite priests will be able to serve Christ’s millennial kingdom temple. Because they have been received by Christ’s antitypical priesthood, they will serve as Christ’s royal firstborn priests—fulfilling Yahweh’s mission for Israel’s firstborn priests (Exod 19:5–6; Zech 8:20–23; Ezek 37:24–28).⁶⁵⁷ More importantly, Abram’s providential tithe explains how the saints become royal firstborn priests (1 Pet 2:9; Rev 5:10),⁶⁵⁸ as next shown.

⁶⁵⁶ Alter, *The Art of Biblical Narrative*, 135.

⁶⁵⁷ Contra, Merrill F. Unger, “The Temple Vision of Ezekiel,” *Bibliotheca Sacra* 106, no. 422 (April 1949): 170, opining that the Levitical priesthood will be “reinaugurated” in the kingdom. Unger’s untenable argument contradicts instruction in Hebrews that “the Levitical priesthood is superseded and ended.” Hermann Strathmann, “*Λεβι*,” in *Theological Dictionary of the New Testament*, vol. 4, *A–N*, ed. and trans. Geoffrey W. Bromiley (1967; repr., Grand Rapids, MI: Eerdmans, 1993), 238. Under Heb 7:9, the Levite priests “have been received” by Christ’s antitypical priesthood and will serve—not as “reinaugurated Levitical priests”—but as royal firstborn priests.

⁶⁵⁸ Peter quotes Exod 19:5–6, which as shown in Chapter One, addresses Israel’s firstborn priests because the Levitical priesthood had not yet been inaugurated.

All “Descendants” of Abram “Have Been Received” by Christ’s Royal Priesthood after the Order of Melchizedek’s Typical Priesthood

Paul engages in his own bit of typology⁶⁵⁹ and furthers the teaching of Heb 7:9 by writing, “if you belong to Christ, then you are Abraham’s descendants and heirs according to promise” (Gal 3:29). Just as Levite priests will be able to serve the millennial temple as firstborn priests, so are church saints firstborn priests. According to Paul, they are received by Christ’s priesthood because they are (“to say a word”) “descendants” of Abraham who were typically “in his loins” when Melchizedek received Abram’s tithe.⁶⁶⁰

Christ is “the firstborn of the eschatological family of God.”⁶⁶¹ Hebrews continues that theme by writing that saints have come to “the church of the firstborns having been enrolled in heaven” (Heb 12:23).⁶⁶² Church saints are thus the antitype of Israel’s firstborn priests—not her Levitical priests. Just as Israel’s firstborns were enrolled by name before being redeemed by the mediatorial Levites (Num 3), church saints are enrolled by name in heaven and redeemed by

⁶⁵⁹ Thomas R. Schreiner, *Galatians* (Grand Rapids, MI: Zondervan, 2010), 314 (“the promise should be conceived typologically, for the offspring promises have their final fulfillment in Christ”). See also, David L. Turner, “The New Jerusalem in Revelation 21:1–22:5: Consummation of a Biblical Continuum,” in *Dispensationalism, Israel, and the Church: The Search for Definition*, ed. Craig A. Blaising and Darrell L. Bock (Grand Rapids, MI: Zondervan, 1992), 272 (citing Gal 4:21–5:1. Paul’s antitypical use of “descendants” further vividly demonstrates Turner’s point).

⁶⁶⁰ For a discussion of Paul’s law-gospel argument that invokes three different images of Abrahamic descent, see Bradley R. Trick, *Abrahamic Descent, Testamentary Adoption, and the Law in Galatians: Differentiating Abraham’s Sons, Seed, and Children of Promise* (Boston, MA: Brill, 2016), 333.

⁶⁶¹ Kyu S. Kim, *The Firstborn Son in Ancient Judaism and Early Christianity* (Leiden: Brill, 2019), 116, quoting James D. Dunn, *Romans 1–8* (Waco, TX: Word, 1988), 44. See also James D. Dunn, *Christology in the Making* (London, UK: SCM, 1989), 44 (the eldest of a “large family of God”); Caroline J. Hodge, *If Sons, Then Heirs: A Study of Kinship and Ethnicity in the Letters of Paul* (Oxford, UK: Oxford University Press, 2007), 115.

⁶⁶² Unfortunately, the genitive plural *prōtotoḱōn* is uniformly translated as singular, suggesting “the church of Christ.” Scholars err by relying on those translations, such as when Croteau writes, “Note also the phrase ‘church of the firstborn’ in Heb 12:23, which refers to ‘the church as the new levitical community.’” Croteau, “Analysis of Tithing,” 212. To the contrary, the plural *firstborns* are the antitype of Israel’s firstborn priests (1 Pet 2:9), who were enrolled by named and redeemed from serving as priests by the mediatorial Levites, precisely as the church saints are enrolled in heaven and redeemed by Christ as their sole mediator (Heb 12:23–24).

their sole mediator of a better covenant (Heb 8:6).

Peter validates that the saints are antitypical of Israel's firstborn priests rather than the Levitical priests.⁶⁶³ Chapter One observes that the tithe is governed by the doctrine of covenantal priesthood and that Israel's firstborn priesthood neither received nor gave tithes. By quoting Exod 19:5–6⁶⁶⁴—which relates specifically to Israel's firstborn priests—Peter identifies the saints with Israel's non-tithing firstborn priests (1 Pet 2:9).⁶⁶⁵ Thus, the saints may “draw near” to God⁶⁶⁶ as Israel's firstborn priests could—starkly contrasting with the Levitical priesthood charged with keeping Israel's firstborns away from the Lord's presence.

Conclusion

By definition, “eternal principles” do not change. Thus, in order to establish an “eternal principle” of tithing, the pre-Law putative “tithe” accounts must perfectly align with the divine elements of Yahweh's Mosaic Law tithe to Levi. As shown, Abel's worship, Jacob's improvident vow, and Abram's tithe belie the conjured notion that they observed “eternal principles of tithing” that were supposedly codified in the tithe's *sedes doctrinae*. However, Abram's historically-unique tithe is worthy of study as the only recorded tithe given (1) by an

⁶⁶³ Contra, Croteau, “Analysis of Tithing,” 211 (the saints “fulfill” the tithe-giving Levitical priesthood).

⁶⁶⁴ See, e.g., Craig S. Keener, *1 Peter: A Commentary* (Grand Rapids, MI: Baker, 2021), s.v., “2:9.” See also, David R. Walls and Max Anders, *I & II Peter, I, II & III John, Jude* (Nashville, TN: B&H, 2000), 42 (verse 9 declares the purpose clause of declaring God's praise); Charles R. Swindoll, *James, I & 2 Peter* (Carol Stream, IL: Tyndale, 2014), 184 (“we must not assume the chosen people of the Old have been utterly divorced and replaced by the people of the New”); John H. Elliott, *1 Peter: A New Translation with Introduction and Commentary* (New Haven, CT: Yale University Press, 2000), 434–35 (*genos* denotes a “collectivity of persons” descended from a common ancestor Abraham).

⁶⁶⁵ No other NT passage “more explicitly associates the Old Testament terms for Israel with the New Testament church than this one.” Scot McKnight, *1 Peter* (Grand Rapids, MI: Zondervan, 1996), 74.

⁶⁶⁶ Wayne A. Grudem, *1 Peter: An Introduction and Commentary* (Nottingham, UK: InterVarsity, 2009), 117.

uncircumcised Gentile to an uncircumcised Gentile, (2) outside of the Deuteronomic Covenant, and (3) by “the one who received the promises” of covenantal inheritance.

As shown, Abram consistently engaged in non-mediatorial worship—both before and after his providential tithe to Melchizedek—as all patriarchs and Israel’s firstborn priests did. Abram’s chief Yahweh worship in Gen 14 was honoring his non-mediated vow to Yahweh to not take any battle spoils in exchange for his victory to rescue Lot. His tithe was not priest-mediated Yahweh worship but a nonreligious acceptance of the king’s peace covenant offer by giving Melchizedek a gift of some of pagan Ben-bara’s profane property.

Because Abram’s tithe contradicted all twelve divine elements of Yahweh’s tithe, their only nexus is that they each involved a *tenth* of something (e.g., Abram’s *tenth* of choice goods but no animals versus Yahweh’s *tenth* of non-choice animals but no goods). However, that is the only nexus the Spirit needed for His typological instruction about Christ’s royal priesthood that is “hard to understand.”

The significance of Abram’s tithe is that “even Levi has been received” by Christ’s antitypical royal priesthood (Heb 7:9). That teaching reconciles how the non-church Levite priests in Ezekiel’s vision will be able to serve the millennial temple as Christ’s firstborn priests. More importantly, it explains how Gentile church saints—who were formerly “strangers to the covenants of promise” (Eph 2:12)—receive their unmerited inheritance in Christ and His worldwide eternal kingdom.

As Chapter Eight next shows, Paul furthers that typology by teaching that the saints are (“to say a word”) spiritual “descendants” of Abraham. They were likewise typically “in his loins” when Melchizedek received this providential tithe from “the one who had the promises”—confirming Abram’s tithe as the most important tithe in redemptive history.

CHAPTER EIGHT: NEW TESTAMENT ILLUMINATION OF THE FULFILLMENT AND TYPOLOGY OF YAHWEH'S TITHE

This chapter explores New Testament development of the tithe's fulfillment and its typology of the saints' unmerited inheritance in Christ and His eternal kingdom's new creation. It describes the nexus between inheritance—the quintessence of Yahweh's tithe—and NT expressions of the kingdom, the land, and eternal life to make four arguments.

First, the NT confirms a future land inheritance for the saints. Second, Christ's precursory tithe fulfillment was at His Atonement in “the year of the tithe.” Moreover, it was in the sixth year of the cycle, honoring Yahweh's Lev 25:21 promise to “order My blessing on you in the sixth year.” In that year Yahweh provided a triple-blessing wheat crop that Jesus declared typified His Atonement. Third, Christ will ultimately fulfill the tithe when He defeats sin and death at the end of His millennial kingdom, hands the kingdom to the Father, and the saints enter the new creation of His eternal kingdom. Fourth, it provides New Testament illumination of the divine elements of Yahweh's tithe to demonstrate its typology of the saints' unmerited inheritance.

Hermeneutical Considerations for Expositing New Testament Fulfillment of the Tithe Ordinance

This section offers three considerations for expositing the tithe ordinance's fulfillment.

“Kingdom of Heaven,” “Kingdom of God,” and “Eternal Life” are Synonymous NT Theological Concepts

As shown in Chapter One, the tithe is inseparably related to the doctrines of covenantal priesthood, non-mediatorial worship, and unmerited inheritance. Interestingly however, the tithe ordinance is never associated with the OT monarchal kingdom. In fact, the only reference to that kingdom is the verbal form *asar* (“take a tenth”) in Samuel's warning that—as discipline for rejecting Yahweh—Israel's king would “take a tenth of your flocks” (1 Sam 8:17). Thus, NT

kingdom nuances are crucial to expositing the tithe's fulfillment.

Another challenge to discerning the tithe's fulfillment is that—although few issues were as important to the patriarchs and Israel as the land promise⁶⁶⁷—“the trajectory of the land motif into the New Testament is the most difficult biblical motif to track,”⁶⁶⁸ perhaps because the term *land* occurs so rarely.⁶⁶⁹ That may be explained by Stephen Wellum's observation that the NT “reverses the order” of the OT by creating the new man before the new creation, rendering the land theme secondary. However, once land “is placed within the larger discussion of the covenants, the New Testament has much more to say about the land than some may think.”⁶⁷⁰

Although Matthew's “kingdom of heaven” dominates NT *kingdom* occurrences,⁶⁷¹ it is synonymous with both “kingdom of God” and “eternal life,”⁶⁷² thereby facilitating exposition.

⁶⁶⁷ Walter C. Kaiser Jr., “The Promised Land: A Biblical-Historical View,” *Bibliotheca Sacra* 138 (October–December 1981): 302; see also, N. Simon Cezula, “Waiting for the Lord: The Fulfilment of the Promise of Land in the Old Testament as a Source of Hope,” *Scriptura* 116, no. 1 (2017): 2 (“the land promise occupies a crucial position”); Zeev Weisman, “National Consciousness in the Patriarchal Promises,” *Journal for the Study of the Old Testament* 10, no. 31 (February 1985): 55 (Israel's national consciousness “receives its most explicit expression” in the patriarchal promises that included the grant of land forever).

⁶⁶⁸ Bruce K. Waltke, *An Old Testament Theology: An Exegetical, Canonical, and Thematic Approach* (Grand Rapids, MI: Zondervan, 2007), 559.

⁶⁶⁹ Peter W. Walker, “The Land in the Apostles' Writings,” in *The Land of Promise: Biblical, Theological, and Contemporary Perspectives*, ed. Philip Johnston and Peter Walker (Downers Grove, IL: InterVarsity, 2000), 82. Martens observes that “land” is the fourth most-used noun in the OT with 2,504 occurrences. Elmer A. Martens, “The Promise of the Land to Israel,” *Direction* 5, no. 2 (April 1976): 9. See also, Naim Ateek, “Zionism and the Land: A Palestinian Christian Perspective,” in *The Land of Promise*, 209 (counting more than 1,600 OT occurrences and less than 50 NT occurrences); Elmer A. Martens, “O Land, Land, Land: Reading the Earth Story in Both Testaments,” in *The Old Testament in the Life of God's People*, ed. Jon Isaak (Winona Lake, IL: Eisenbrauns, 2009), 225 (performing a semantic field study and counting 325 NT occurrences).

⁶⁷⁰ Peter J. Gentry and Stephen J. Wellum, *Kingdom through Covenant: A Biblical-Theological Understanding of the Covenants* (Wheaton, IL: Crossway, 2012), 713. See also, Walker, “The Land,” 81 (“because the primary focus of the NT is on Christ and the inauguration of His kingdom, it is only fitting that it focuses on the King who brings that kingdom”).

⁶⁷¹ Jonathan T. Pennington, *Heaven and Earth in the Gospel of Matthew* (Leiden: Brill, 2007), 84. Matthew's Gospel emphasizes this theme with 55 “kingdom” occurrences, including 32 of “kingdom of heaven.”

⁶⁷² Fruchtenbaum, *Footsteps*, 641–48; David L. Turner, “Matthew among the Dispensationalists,” *Journal of the Evangelical Theological Society* 53, no. 4 (December 2010): 700; Andreas Köstenberger, *John* (Grand Rapids, MI: Baker, 2004), 123 (“kingdom of God” and “eternal life” are “essentially equivalent”); Darrell L. Bock, *Jesus*

Scripture does not record Jesus providing a precise definition of “kingdom” or His disciples asking for one, suggesting they understood it to be “the dawn of a glorious new era” wherein Israel would be exalted and “the promised new creation would become a reality.”⁶⁷³ Although Matthew does not specifically address how Christ will fulfill the land promise, sundry NT texts provide the nexus between the kingdom and land promise fulfillment.⁶⁷⁴

“Kingdom of Heaven” Is Multi-Faceted and Has Both Present and Future Aspects

To correctly exposit Jesus’s kingdom teaching in the context of fulfilling the promised inheritance, it is essential to understand Matthew’s nuances of “kingdom of heaven.”⁶⁷⁵ Jesus’s parables teach that the kingdom is both present and future.⁶⁷⁶ Turner writes that the kingdom

According to Scripture, 2nd ed. (Grand Rapids, MI: Baker, 2017), 159. See also, Jeffery J. Mize Sr., “The Kingdom of Heaven in Matthew’s Gospel” (DMin diss., Liberty University, 2021), 33–38.

⁶⁷³ Thomas R. Schreiner, *New Testament Theology: Magnifying God in Christ* (Grand Rapids, MI: Baker, 2008), 45. Several scholars note that Daniel, who speaks of Israel’s future land inheritance, is the primary background for Jesus’s kingdom teaching. David Wenham, “The Kingdom of God and Daniel,” *Expository Times* 98, no. 5 (1987): 132; Craig A. Evans, “Defeating Satan and Liberating Israel: Jesus and Daniel’s Visions,” *Journal for the Study of the Historical Jesus* 1, no. 2 (June 2003): 162–63; Jonathan T. Pennington, “Heaven and Earth in the Gospel of Matthew” (PhD diss., University of St. Andrews, 2005), 243; William D. Davies and Dale C. Allison, *A Critical and Exegetical Commentary on the Gospel According to Saint Matthew*, vol. 3, *Matthew 19–28* (London, UK: Bloomsbury, 1997), 351.

⁶⁷⁴ Joon-Sik Kim, “‘Your Kingdom Come on Earth’: The Promise of the Land and the Kingdom of Heaven in the Gospel of Matthew” (PhD diss., Princeton Theological Seminary, 2002), 1–2.

⁶⁷⁵ Jonathan Baldwin, “An Investigation of the Evangelistic Context in Jesus’s Use of ‘Kingdom of Heaven’ in the Matthean Beatitudes (Matt 4:17–5:12)” (PhD diss., Southwestern Baptist Theological Seminary, 2020), 29. Fruchtenbaum teaches that “kingdom of heaven” and “kingdom of God” synonymously refer to the “sphere over which the sovereign God rules.” That sphere has an eternal aspect of heavenly rule and a temporal aspect of earthly manifestation governing the affairs of men. In addition, the kingdom is multi-faceted, accounting for statements within Matthew’s Gospel that otherwise seem contradictory. Fruchtenbaum, *Footsteps*, 641–48.

⁶⁷⁶ The following scholars promote the “already–not yet” character of the kingdom. Richard T. France, “Relationship between the Testaments,” in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005), 669; Schreiner, *New Testament Theology*, 53–54; E. Michael Green, *The Message of Matthew: The Kingdom of Heaven*, rev. ed. (Downers Grove, IL: InterVarsity, 2000), 94–101; George E. Ladd, *A Theology of the New Testament*, rev. ed., ed. D. A. Hagner (Grand Rapids, MI: Eerdmans, 1993), 54–102; Robert Maddox, *The Purpose of Luke-Acts* (Göttingen: Vandenhoeck & Ruprecht, 1982), 132–45; James D. Dunn, *Jesus and Spirit: A Study of the Religious and Charismatic Experience of Jesus and the First Christians as Reflected in the New Testament* (London, UK: SCM, 1975), 308–18; Werner G. Kümmel, *The Theology of the New Testament According to Its Major Witnesses: Jesus–Paul–John*, trans. J. E. Steely (Nashville, TN: Abingdon, 1973),

refers both to God's present rule and the "future reign of Jesus upon the earth."⁶⁷⁷ Blomberg adds that Matt 13 is the plot twist or "central pivot" of Matthew's Gospel, after which Jesus's ministry focuses on Gentiles "with fewer explicit appeals to the Jewish crowds or his opponents."⁶⁷⁸

33–39; Joachim Jeremias, *New Testament Theology: The Proclamation of Jesus*, trans. J. Bowden (New York, NY: Scribner, 1971), 96–108; I. H. Marshall, *Luke: Historian and Theologian* (Grand Rapids, MI: Zondervan, 1970), 128–36; Turner, "Matthew among the Dispensationalists," 700; C. A. Blaising and Darrell L. Bock, *Progressive Dispensationalism* (Wheaton, IL: Bridgepoint, 1993), 232–54; Darrell L. Bock, "The Reign of the Lord Christ," in *Dispensationalism, Israel, and the Church*, 37–67; Robert L. Saucy, *The Case for Progressive Dispensationalism* (Grand Rapids, MI: Zondervan, 1993), 19–21.

⁶⁷⁷ Turner, "Matthew among the Dispensationalists," 700. Frederick Carr observes that the Olivet Discourse presents both a present and future aspect of God's kingdom and relates it to Paul's teaching that "depicts the future kingdom as something to be inherited." Frederick D. Carr, "Beginning at the End: The Kingdom of God in 1 Corinthians," *Catholic Biblical Quarterly* 81, no. 3 (July 2019): 454. Thus, the present state of Israel is not the fulfillment of Jesus's kingdom teaching because she has not exhibited faith in the Messiah. Ronald B. Allen, "The Land of Israel," in *Israel: The Land and the People*, 26.

⁶⁷⁸ Craig L. Blomberg, "Matthew," in *Commentary on the New Testament Use of the Old Testament*, ed. G. K. Beale and D. A. Carson (Grand Rapids, MI: Baker, 2007), 48–49. See also, Mark L. Bailey, "The Doctrine of the Kingdom in Matthew 13," *Biblica Sacra* 156 (October–December 1999): 646 (discussing the sin of Matt 12). Davies and Allison survey four views on the specific nature of the Pharisees' unpardonable sin. W. D. Davies and Dale C. Allison Jr., *A Critical and Exegetical Commentary on the Gospel According to Saint Matthew*, vol. 2 (London, UK: Continuum, 1991), 341. However, Fruchtenbaum offers a preferable fifth view, opining that Judaism taught that Messiah would be able to exorcise even mute demons. So, their denial of His exorcism was tantamount to rejecting Him as Messiah. Fruchtenbaum, *Footsteps*, 291. Despite that rejection, Matthew is committed to demonstrating God's work to fulfill His promises to His chosen people. Craig Blomberg, *Matthew* (Nashville, TN: B&H, 1992), 22.

Fruchtenbaum further observes that the Matt 13 parables commence Jesus's "mystery kingdom" teaching following Israel's rejection of Messiah. Fruchtenbaum, *Footsteps*, 646. See also, Pentecost, *Thy Kingdom Come*, 218–25; John F. Walvoord, *Matthew*, 95–97. These parables reveal the "secrets" or "mysteries" of the kingdom (Matt 13:11) and demonstrate its present–future nature in a process "attributable solely to the miraculous working of God." Schreiner, *New Testament Theology*, 59–60, citing Craig L. Blomberg, *Interpreting the Parables* (Downers Grove, IL: InterVarsity, 1990), 297–302; Stephen I. Wright, "Parables," in *Dictionary for Theological Interpretation of the Bible*, ed. Kevin J. Vanhoozer (Grand Rapids, MI: Baker, 2005) (parables were "provocative" to the culture); G. R. Beasley-Murray, *Jesus and the Kingdom of God* (Grand Rapids, MI: Eerdmans, 1986), 126. See also, Robert H. Stein, *An Introduction to the Parables of Jesus* (Philadelphia, PA: Westminster, 1981), 95 (kingdom parables demonstrate "the smallness and insignificance of its beginning"); Ulrich Luz, *Matthew* 8–20, trans. J. E. Crouch (Minneapolis, MN: Fortress, 2001), 262–63 (Matt 13:33 shows that the kingdom is "nearly invisible," like leaven in flour is practically hidden); Scot N. Moir, "The Historical Jesus as Charismatic Revolutionary Prophet," *Journal of Sociology and Christianity* 11, no. 1 (2021): 58 (parables "were not dissimilar to the kind of rug-pulling typical of the prophetic genre").

Jacob Scholtz provides a detailed exposition of the mystery parables and describes them as a juxtaposition of new prophesies of the mystery kingdom with old prophesies about the future Davidic Kingdom. Jacob J. Scholtz, "Reading Matthew 13 as a Prophetic Discourse: The Four Parables Presented in Private," *In Die Skriflig* 49, no. 1 (2015): 1. In the parable of the wicked husbandmen, the heir is the Son and the inheritance is the kingdom. Only Matthew makes this nexus clear. Werner Foerster, "The Word Group *κληρονόμος* in the LXX," in *Theological Dictionary of the New Testament*, ed. and trans., Geoffrey W. Bromiley, vol. 3, *Θ–Κ* (1965; repr., Grand Rapids, MI: Eerdmans, 1995), 781–82. Contra, Turner, "Matthew among the Dispensationalists," 706–07 ("there is no national rejection of Israel in Matthew"). But see his later work, Turner, *Israel's Last Prophet*, 225–26 (the Matt 21:33–46 parable "epitomizes the rejected prophet motif in Matthew" and illustrates the "culmination of Israel's rebellion").

The Limited Influence of Systematic Theology on Interpreting Fulfillment of Yahweh's Tithe

Scholars' opinions of tithe fulfillment would seemingly relate to their understanding of the Abrahamic land promises, for which there are three views.⁶⁷⁹ Dispensationalists expect a future restoration of Israel and fulfillment of the Abrahamic land promise in the millennial kingdom. Some concur with this study that the NT reaffirms that restoration.⁶⁸⁰ Hsieh writes that many non-dispensationalists have recently moved away from "replacement" to "expansion," meaning the promises to Israel are not nullified but "expanded" to include church saints.⁶⁸¹ Thus, Blaising and Bock conclude that "supersessionism lives in Christian theology today purely on the momentum of its own tradition," citing a new consensus regarding Paul's Romans 9–11 teaching that there is "indeed a future in the plan of God for Israel."⁶⁸² Moreover, Turner observes that "Ladd as [an

⁶⁷⁹ Adam Gregerman, "Comparative Christian Hermeneutical Approaches to the Land Promises to Abraham," *Cross Currents* 64, no. 3 (September 2014): 410–25, discusses two primary views. The first is the "weak affirmation group, most often on the theological left," who emphasize the conditionality of God's land promise. Ibid., 413, citing Methodist Church of Great Britain, "Justice for Palestine and Israel" (London, UK: Methodist Church of Great Britain, 2010); Church of Scotland, "Theology of Land and Covenant" (Edinburgh: Church and Society Council, 2003) (the promise is filled with "ambivalence and ambiguity"). The second is the conservative "strong affirmation" group who stress the unconditionality of the promises. Marvin R. Wilson, "Zionism as Theology: An Evangelical Approach," *Journal of the Evangelical Theological Society* 22, no. 1 (March 1979): 29–30. Gregerman celebrates a rejection of supersessionism by the Second Vatican Council in Gregerman, "Land Promise," 137–58. A third is represented by a recent positional change in Church of Scotland, "The Inheritance of Abraham? A Report on the 'Promised Land'" (Edinburgh: Church and Society Council, 2013), 8 ("Promises about the land of Israel were never intended to be taken literally, or as applying to a defined geographical territory").

⁶⁸⁰ Blaising, *Progressive Dispensationalism*, 267–70; Larry R. Helyer, "Luke and the Restoration of Israel," *Journal of the Evangelical Theological Society* 36, no. 3 (Sept 1993): 324–28; John A. Jelinek, "The Dispersion and Restoration of Israel to the Land," in *Israel: The Land and the People*, 242–47; John A. McLean, "Did Jesus Correct the Disciples' View of the Kingdom?" *Bibliotheca Sacra* 151, no. 602 (April–June 1994): 218; Saucy, *Progressive Dispensationalism*, 237 (describing a "final state of perfection beyond the millennial kingdom"); Michael J. Vlach, *Has the Church Replaced Israel? A Theological Evaluation* (Nashville, TN: B&H, 2010), 182–92.

⁶⁸¹ Nelson S. Hsieh, "Abraham as 'Heir of the World': Does Romans 4:13 Expand the Old Testament Abrahamic Land Promises?" *Master's Seminary Journal* 26, no. 1 (Spring 2015): 95. For an overview of various dispensational views, see Blaising, *Progressive Dispensationalism*, 9–56.

⁶⁸² Blaising and Bock, *Dispensationalism, Israel, and the Church*, 436. See also, Craig A. Blaising, "The Future of Israel as a Theological Question," *Journal of the Evangelical Theological Society* 44, no. 3 (September 2001): 436–37, employing the same quote and citing Peter Toon, *Puritans, the Millennium, and the Future of Israel: Puritan Eschatology 1600 to 1660* (Cambridge, UK: Clarke, 1970), 23–26; Christopher Hill, "Till the Conversion of the Jews," in *Millenarianism and Messianism in English Literature and Thought 1650–1800*, ed. Richard H. Popkin

historic] premillennialist did not deny that the kingdom would at least ultimately be physical and [dispensationalist] Ryrie took pains to argue that his conception of the physical kingdom was not incompatible with its spirituality.”⁶⁸³

Jesus’s Matt 5:17–20 teaching may also impact one’s view of the tithe’s fulfillment.

Bradley Trout thoroughly reviews recent scholarship on Matt 5:17–20 and concludes that because the law and prophets anticipate the arrival of the kingdom of God, the Law’s “fulfillment” should be construed in terms of that kingdom motif.⁶⁸⁴ Some dispensationalists may thus be apt to conclude that the tithe will ultimately be fulfilled in the millennial kingdom when non-church Israel is restored to her land inheritance and observes some Mosaic cultic rituals—but no tithes

(Leiden: Brill, 1988), 12–36; Markus Barth, *The People of God* (Sheffield, UK: JSOT, 1983); Peter Stuhlmacher, *Paul’s Letter to the Romans: A Commentary*, trans. Scott J. Hafemann (Louisville, KY: Westminster, 1994), 142–84; S. Lewis Johnson Jr., “Evidence from Romans 9–11,” in *A Case for Premillennialism: A New Consensus*, ed. D. K. Campbell and J. L. Townsend (Chicago, IL: Moody, 1992), 199–223; David E. Holwerda, *Jesus & Israel: One Covenant or Two?* (Grand Rapids, MI: Eerdmans, 1995), 147–76; J. Lanier Burns, “The Future of Ethnic Israel in Romans 11,” in *Dispensationalism, Israel, and the Church*, 188–229; Harold W. Hoehner, “Israel in Romans 9–11,” in *Israel: The Land and the People*, 145–67. See also, I. John Hesselink, “Calvin’s Understanding of the Relation of the Church and Israel Based Largely on His Interpretation of Romans 9–11,” *Ex Auditu* 4 (1988): 60–63; Mark A. Seifrid, “The Gospel as the Revelation of Mystery: The Witness of the Scriptures to Christ in Romans,” *Southern Baptist Journal of Theology* 11, no. 3 (Fall 2007): 97 (reinterpreting Israel as the church “must overlook or discard the dynamic of the text”).

⁶⁸³ Turner, “Matthew among the Dispensationalists,” 702, citing George E. Ladd, *Crucial Questions about the Kingdom of God* (Grand Rapids, MI: Eerdmans, 1952), 157–58; Charles C. Ryrie, *Dispensationalism* (Chicago, IL: Moody, 1995), 152–53.

⁶⁸⁴ Bradley M. Trout, “The Nature of the Law’s Fulfilment in Matthew 5:17: An Exegetical and Theological Study,” *In die Skriflig* 49, no. 1 (2015): 1–7. Hagner interprets “fulfill” as “bring to its intended meaning.” Donald A. Hagner, “Matthew: Apostate, Reformer, Revolutionary?” *New Testament Studies* 49, no. 2 (April 2003): 200. See also, Donald A. Hagner, “Ethics and the Sermon on the Mount,” *Studia Theologica–Nordic Journal of Theology* 51, no. 1, (1997): 44–59.

Green adopts an unsatisfactory segregation of the types of Mosaic Law to argue that “some of the elements in the Old Testament law were abolished by being fulfilled,” specifically carving out the so-called “moral law” as an exception. Green, *Matthew*, 66. However, the true legal theme of Hebrews is not the relation of law and gospel per se, but the relation of each to the priesthoods of Aaron and Jesus. Walter Gutbrod, “The Law in the Old Testament,” in *Theological Dictionary of the New Testament*, vol. 4, A–N, ed. and trans. Geoffrey W. Bromiley (1967; repr., Grand Rapids, MI: Eerdmans, 1993), 1078. Rabbinic sources discuss various beliefs about the Law in the messianic age, ranging from complete continuity, to modification, to a whole new Law. Francois Viljoen, “The Foundational Statement in Matthew 5:17–20 on the Continuing Validity of the Law,” *In die Skriflig* 45, no. 2–3 (June 2011): 397. It was the stark differences in the law in Ezekiel’s vision that kept the rabbis from accepting it into the canon for some time. Fruchtenbaum, *Footsteps*, 443.

(Ezek 44:29–30)—until the inaugurated new creation (Matt 5:18) (i.e., believing that fulfillment of the land promise and tithe must be coterminous).

However, as argued in the final section hereof, the NT identifies ultimate tithe fulfillment as the saints' inheritance in Christ and His eternal kingdom and new creation (Rev 21:7). John's new creation vision uses motifs that align with the tithe's key divine elements, such as "the end," alive clean (sheep) entering "never-closed gates" to receive their inheritance, no curse, and no temple. Thus, since evangelicals agree that Rev 21–22 depict the new creation, identifying the ultimate fulfillment of Yahweh's tithe need not depend upon any particular systematic theology.

New Testament Instruction about the Saints' Land Inheritance

This section lays the predicate for how the tithe ordinance typifies the elect receiving their unmerited inheritance when they enter the eternal kingdom's new creation (Rev 21:7).⁶⁸⁵ It reviews Jesus's kingdom teaching on inheriting the earth and explores Paul's land inheritance teaching that describes the source of that inheritance.

Jesus's Kingdom Teaching Instructs That Saints Will Receive a Land Inheritance in the Future Kingdom

Martin emphasizes Matthew's genealogy structured in three periods of fourteen generations, pointing to Messiah's fulfillment of Davidic Kingdom promises. He concludes that Matthew's references to *kingdom* and *land* should be viewed against a "Land-Kingdom" motif.⁶⁸⁶ There is a developing consensus that OT land promises are "physical and earthly"

⁶⁸⁵ Croteau acknowledges that Levi received tithes as an inheritance and that "God's reign or kingdom is the final realization of that inheritance." Croteau, "Analysis of Tithing," 216, quoting Paul L. Hammer, "Inheritance (NT)," in *Anchor Bible Dictionary*, vol. 3, ed. David N. Freedman (New York, NY: Doubleday, 1992), 416.

⁶⁸⁶ Martin, *Bound for the Promised Land: The Land Promise in God's Redemptive Plan* (Downers Grove, IL: InterVarsity, 2015), 122, citing Kim, "Your Kingdom Come," 83.

rather than “spiritual and non-territorial,”⁶⁸⁷ as supported by Jesus’s Sermon on the Mount.⁶⁸⁸

Jesus references Ps 36:11 (LXX) to teach that “the meek shall inherit the earth” (Matt 5:5). The only differences are that Matthew provides *hoti autoi* (“for they”) and the articular *tēn* before “earth” that English translations supply in the LXX.⁶⁸⁹ Although some argue that Jesus “expands” *land* to *earth* in Matthew 5:5,⁶⁹⁰ there is “nothing new” in Jesus’s teaching.⁶⁹¹ As next discussed, Paul identifies the source of the saints’ land inheritance.

⁶⁸⁷ Holwerda, *Jesus and Israel*, 85; Martin, *Promised Land*, 125–26; Vem S. Poythress, *Understanding Dispensationalists*, 2nd ed. (Phillipsburg, NJ: P&R, 1994), 132–33.

⁶⁸⁸ For a discussion of three dispensational views of the sermon, see Martin, “Christ, the Fulfillment of the Law in the Sermon on the Mount,” in *Dispensationalism, Israel, and the Church*, 251–53. He describes the (1) “kingdom view,” citing Donald K. Campbell, “Interpretation and Exposition of the Sermon on the Mount” (ThD diss., Dallas Theological Seminary, 1953); Walvoord, *Matthew*, 44; (2) “penitential view,” citing J. Dwight Pentecost, *Design for Living: The Sermon on the Mount* (Chicago: Moody, 1975) (acknowledging that Pentecost “strongly believes in the kingdom offer-rejection approach”) (Ibid., 252); and (3) “interim ethic” view, citing Stanley D. Toussaint, *Behold the King* (Portland, OR.: Multnomah, 1980).

⁶⁸⁹ Matthew 5:5 is a practical quote of Psalm 36:11 (LXX). Donald A. Hagner, *Matthew 1–13* (Grand Rapids, MI: Zondervan, 2018), 92. Several scholars believe this beatitude was understood as possession of Israel: Hermann Sasse, “The Earth, Land as a Dwelling-place of Man,” in *Theological Dictionary of the New Testament*, ed. and trans. Geoffrey W. Bromiley, vol. 1, *A–F* (1964; repr., Grand Rapids, MI: Eerdmans, 1995), 677–78 (“Palestine perfected”); Friedrich Hauck and Siegfried Schulz, “Παῖς,” *Theological Dictionary of the New Testament*, vol. 6, *Πε–Ρ*, ed. and trans. Geoffrey W. Bromiley (1968; repr., Grand Rapids, MI: Eerdmans, 1995), 649. It expresses the present “confidence of the future hope.” Frederick D. Bruner, *Matthew: A Commentary*, vol. 1, *The Christbook: Matthew 1–12* (Grand Rapids, MI: Eerdmans, 2004), 298w.

⁶⁹⁰ For treatment of the question of “expansion,” see, Nelson S. Hsieh, “Matthew 5:5 and the Old Testament Land Promises: An Inheritance of the Earth or the Land of Israel?” *Master’s Seminary Journal* 28, no. 1 (Spring 2017): 42, rejecting expansion but citing several who favor that view: G. K. Beale, *A New Testament Biblical Theology* (Grand Rapids, MI: Baker, 2011), 756–57; Grant R. Osborne, *Matthew* (Grand Rapids, MI: Zondervan, 2010), 169; Charles Quarles, *Sermon on the Mount: Restoring Christ’s Message to the Modern Church* (Nashville, TN: B&H, 2011), 1266; Gary M. Burge, *Jesus and the Land: The New Testament Challenge to “Holy Land” Theology* (Grand Rapids, MI: Baker, 2010), 33–35; Anthony A. Hoekema, *The Bible and the Future* (Grand Rapids, MI: Eerdmans, 1979), 211–12, 281; Hans K. LaRondelle, *The Israel of God in Prophecy: Principles of Prophetic Interpretation* (Berrien Springs, MI: Andrews University Press, 1983), 138; Martin, *Promised Land*, 124–26; Mathison, *Dispensationalism*, 27–28; O. Palmer Robertson, *The Israel of God: Yesterday, Today, and Tomorrow* (Phillipsburg, NJ: P&R, 2000), 26–27; Stephen R. Sizer, “An Alternative Theology of the Holy Land: A Critique of Christian Zionism,” *Churchman* 113, no. 2 (1999): 136; Mark D. Vander Hart, “Possessing the Land as Command and Promise,” *Mid-America Journal of Theology* 4, no. 2 (1988): 150–51; Paul R. Williamson, “Abraham, Israel, and the Church,” *Evangelical Quarterly* 72, no. 2 (2000): 116–17. See also, William D. Davies and Dale C. Allison Jr., *A Critical and Exegetical Commentary on the Gospel According to Saint Matthew*, vol. 1, *Matthew 1–7* (London, UK: T&T Clark, 2004), 451 (“a cosmic renewal”).

⁶⁹¹ Martin, “Christ, the Fulfillment,” 258–61, citing Gerald Friedlander, *The Jewish Sources of the Sermon on the Mount* (New York, NY: Ktav, 1969), 23. See also, D. A. Carson, “Matthew,” in *Expositor’s Bible Commentary*, ed. Tremper Longman III and David E. Garland (Grand Rapids, MI: Zondervan, 2010), 202 (there is

Paul's Land Inheritance Teaching Confirms the Inheritance Typology of Yahweh's Tithe

Richard Hays suggests that Paul's discourses cannot be understood without intertextual consideration of OT Scripture that "enveloped him."⁶⁹² Thus, expositing Paul's Gal 3 land inheritance teaching requires studying the Abrahamic promises. Bruce correctly observes that where the promises are given to Abraham's offspring "the reference is to the land."⁶⁹³ This subsection explores Paul's teaching that saints⁶⁹⁴ will receive their inheritance by "sharing in the worldwide inheritance of the messianic son who rules over the earth."⁶⁹⁵

no need to "interpret the land metaphorically" or restrict its meaning to "land of Israel." Entrance into the promised land "ultimately became a pointer toward entrance into the new heaven and the new earth," where "earth" is the same word as in Rev 21:1, the "consummation of the messianic kingdom"); Frank Thielman, "Galatians," in *ESV Expository Commentary*, vol. 10, *Romans–Galatians*, ed. Iain M. Duguid, James M. Hamilton Jr., and Jay Sklar (Wheaton, IL: Crossway, 2020), 595 (the Greek term *gē* could mean land or earth); Hsieh, "Matthew 5:5," 43 ("when read as a whole, Matthew's Gospel presents both a *particular* re-affirmed land inheritance for Israel that will fit into and be part of the universal, global inheritance for all"); Hans D. Betz, *The Sermon on the Mount* (Minneapolis, MN: Fortress, 1995), 128 ("the implication for 5:5b is that at present the faithful do not possess or have dominion over the earth, but they have reason to hope that God will hand it over to them in the end"); But see, Richard T. France, *The Gospel of Matthew* (Grand Rapids, MI: Eerdmans, 2007), 203–04 (arguing for a NT tendency to treat OT promises about "the land" as being fulfilled "in non-territorial ways").

⁶⁹² Richard E. Hays, *Echoes of Scripture in the Letters of Paul* (New Haven, CT: Yale University Press, 1989), 19. Bevere argues that Paul wrote Galatians to defend Gentiles from Jewish Christians who wanted them to "remain within the social bounds and bonds of Judaism." Allan R. Bevere, *Sharing in the Inheritance: Identity and the Moral Life in Colossians* (New York, NY: Sheffield, 2003), 10, citing John M. Barclay, *Obedying the Truth: Paul's Ethic in Galatians* (Minneapolis, MN: Fortress, 1988), 5; George Howard, *Paul: Crisis in Galatia: A Study in Early Christian Theology* (Cambridge, UK: Cambridge University Press, 1979).

⁶⁹³ F. F. Bruce, *The Epistle to the Galatians* (Chicago, IL: Eerdmans, 1982), 9v. See also, Miguel G. Echevarria Jr., "The Future Inheritance of Land in the Pauline Epistles" (PhD diss., Southern Baptist Theological Seminary, 2014), 35 ("of these promises, the Old Testament commonly refers to the land as the inheritance"); Martin, *Promised Land*, 134 (inheritance promises "were almost exclusively connected to the land").

⁶⁹⁴ Paul addresses the church about the church. As will be shown, it is error to apply Paul's eschatological teaching about church saints to non-church Israel, who will enjoy a separate resurrection and particular inheritance allotment (Dan 12:13; Ezek 47:21–23).

⁶⁹⁵ McCaulley, *Son's Inheritance*, 2. That is consistent with Paul's inheritance teaching in Romans. See Caroline S. Cutler, "New Creation and Inheritance: Inclusion and Full Participation in Paul's Letters to the Galatians and Romans," *Priscilla Papers* 30, no. 2 (Spring 2016): 21–29 ("In Rom 4:13, the true descendants of Abraham are promised that they 'would inherit the world'"); Burns, "Future of Ethnic Israel," 214, citing Everett F. Harrison, "Romans," in *Expositor's Bible Commentary*, vol. 10, ed. Frank E. Gaebelein (Grand Rapids, MI: Zondervan, 1976), 124; Francis W. Beare, "The Epistle to the Ephesians," in *Interpreter's Bible*, vol. 10, ed. George A. Buttrick (Nashville, TN: Abingdon, 1952), 648–49. See also Martin, *Promised Land*, 136 ("heir of the world"), citing Douglas J. Moo, *Romans* (Grand Rapids, MI: Eerdmans, 1996), 273–74; Thomas R. Schreiner, *Romans* (Grand Rapids, MI: Baker, 1998), 227; John Murray, *Epistle to the Romans* (Grand Rapids, MI: Eerdmans, 1965), 142;

Paul Uses a Will Analogy to Teach That Yahweh's Ratified Land Covenant Is Irrevocable

Paul concludes his discussion of the promise of the Spirit in Gal 3:14. He then uses “brothers” to signal a new paragraph (3:15–18) and introduce to Galatians the term *inheritance*, which combines with *inherit* and *heir* to “dominate much of the discussion in the following chapters.”⁶⁹⁶ Unlike his teaching about the promise of the Spirit, Paul here serves as “the ecclesiastical lawyer at his best,”⁶⁹⁷ employing a legal motif to describe the land promise, as Bruce correctly identifies:

The present analogy is drawn from judicial practice: if his readers, despite all that has been said above, persist in appealing to the law, let them consider that the divine promise was embodied in a settlement which was made long before the giving of the law and which therefore cannot be annulled or even modified by the law.⁶⁹⁸

Paul capitalizes on *diathéké* (“covenant”) and compares Yahweh’s Abrahamic inheritance covenant to a testator’s will.⁶⁹⁹ Just as following Malachi’s instruction to return to “My statutes”

Hsieh, “Abraham as ‘Heir of the World,’” 95–110 (Romans 4:13 “does not expand the OT land promises but rather describes Abraham’s faith in God’s promise of a multitude of descendants from all nations”); Edward Adams, *Constructing the World: A Study in Paul’s Cosmological Language* (Edinburgh: T&T Clark, 2000), 169 (the “world” is the eschatological inheritance of God’s elect, “the new or restored creation”).

⁶⁹⁶ Timothy George, *Galatians* (Nashville, TN: B&H, 2020), 418; Frederick W. Weidmann, *Galatians* (Louisville, KY: Westminster, 2012), 73; Hans D. Betz, *Galatians: A Commentary on Paul’s Letter to the Churches in Galatia* (Minneapolis, MN: Fortress, 1979), 158–60. See also, William E. Brown, “The New Testament Concept of the Believer’s Inheritance” (ThD diss., Dallas Theological Seminary, 1984), 1 (the OT inheritance metaphor is “related particularly to God’s giving of Canaan to Israel as an eternal ‘inheritance’”); Yehiel E. Poupko, “Land Grant: Israel and the Promises of God,” *Christian Century* 124, no. 10 (May 2007): 22–23 (“The worthiness of a given Jewish community is unrelated to the grant of the land itself as an everlasting inheritance of the children of Abraham and Sarah”).

⁶⁹⁷ Cole compares Paul’s use of probate law to his use of contemporary marriage laws to appeal to the knowledge of the people. R. Alan Cole, *Galatians: An Introduction and Commentary*, 2nd ed. (Downers Grove, IL: InterVarsity, 1989), 145. For an excellent treatment of Roman “divorce by separation” and why Paul uses “separation” in his 1 Cor 7 teaching (as he uses an “inheritance covenant” in Galatians), see David Instone-Brewer, “1 Corinthians 7 in the Light of the Jewish Greek and Aramaic Marriage and Divorce Papyri,” *Tyndale Bulletin* 52, no. 2 (2001): 232–42; David Instone-Brewer, *Divorce and Remarriage in the Church: Biblical Solutions for Pastoral Realities* (Downers Grove, IL: InterVarsity, 2003), 75–78.

⁶⁹⁸ Bruce, *Galatians*, 9s. See also, Brendan Byrne, *Galatians and Romans* (Collegeville, MN: Liturgical, 2010), 29 (“In the original text the ‘land’ in question was the land of Canaan”).

⁶⁹⁹ Craig S. Keener, *Galatians: A Commentary* (Grand Rapids, MI: Baker, 2019), 262, citing Daniel J. Harrington, *God’s People in Christ* (Philadelphia, PA: Fortress, 1980), 51; Richard B. Hays, “The Letter to the

identifies the frequency of Yahweh's tithe, following notions of covenant and ratification through the Abrahamic promises identifies the ratified inheritance covenant Paul references.

In Paul's Analogy, Death Is Prerequisite to the Court's Jurisdiction to Validate a Will

In Gal 3:15–18, Paul employs plural *promises* (3:16),⁷⁰⁰ a singular *covenant* (3:17), and an articular *inheritance* based upon a singular *promise* (3:18). Although the land was also promised to Isaac and Jacob, Paul's immediate contextual *promises* are Gen 12:7 and 13:15 (both *Qal* imperfect, "I will give"). However, the singular *promise* (Gal 3:18) is the Gen 15:7 land promise that Yahweh ratified "between the pieces" with the *Qal* perfect "I have given" (Gen 15:18).

Key to understanding Paul's inheritance analogy is the notion of jurisdiction⁷⁰¹ or "power" to validate an inheritance covenant. Under Roman probate law, the Court does not obtain jurisdictional power to validate a will until the testator's death. Contrary to some scholars, a will is not validated when executed or even upon the testator's death.⁷⁰² Rather, validation occurs only after the court rejects challenges to the will (e.g., undue influence, forgery, lack of mental

Galatians: Introduction, Commentary, and Reflections," in *New Interpreter's Bible*, vol. 11, ed. Leander E. Keck (Nashville, TN: Abingdon, 2000), 263; Frank J. Matera, *Galatians* (Collegeville, MN: Liturgical, 1992), 126.

⁷⁰⁰ Scot McKnight, *Galatians* (Grand Rapids, MI: Zondervan, 1995), 131, suggests that "'promises' is virtually equivalent to the 'covenant' in the analogy."

⁷⁰¹ R. E. Howard, *Galatians through Philemon* (Kansas City, Mo: Beacon Hill, 2011), 63 ("the promise was by faith and the law had no jurisdiction"); P. Jarle Bekken, *Paul's Negotiation of Abraham in Galatians 3 in the Jewish Context: The Galatian Converts—Lineal Descendants of Abraham and Heirs of the Promise* (Boston, MA: De Gruyter, 2021), 205 ("the 'Abrahamic jurisdiction' centered on God's promise to Abraham" and "consequently cannot be dependent on the 'Mosaic jurisdiction'").

For a comparison of Roman, Greek, and Jewish probate law, see Philip G. Ryken, *Galatians* (Phillipsburg, NJ: P&R, 2005), 100. As in America, Roman wills were revocable at any time. Greek wills were irrevocable once recorded. Jewish law had a special procedure whereby wills could be declared irrevocable, similar to American irrevocable trusts. For the view that Paul addresses Gentile believers and likely intended either Roman or Greek law, see Philip la Grange Du Toit, "Galatians 3 and the Redefinition of the Criteria of Covenant Membership in the New Faith-Era in Christ," *Neotestamentica* 52, no. 1 (2018): 45. See also, Bradley R. Trick, "Sons, Seed, and Children of Promise in Galatians: Discerning the Coherence in Paul's Model of Abrahamic Descent" (PhD diss., Duke University, 2010), 253 (stating that Greek testaments were not "inviolable").

⁷⁰² Two theories have been offered for when a will is "ratified," including (1) simple execution: Douglas J. Moo, Ralph P. Martin, and Julie Wu, *Romans, Galatians* (Grand Rapids, MI: Zondervan, 2016), s.v., "3:15–22";

capacity, incompetent witnesses, or a later putative will). Thus, a will is “ratified” when the judge accepts its authenticity, the subject matter jurisdictional requirement or “power” to grant heirship —Paul’s theme.

“Ratified” in Gal 3:15 is *kekyrōmenēn*, the perfect middle or passive participle of *kuroó*, which Thayer defines as “power or authority” to “make valid” and BDAG defines as “confirm, ratify, validate, make legally binding.”⁷⁰³ As next shown, the singular *promise* of the articular *inheritance* in Gal 3:18 is the ratified Gen 15 land covenant.

Paul Identifies the Articular *Inheritance* as the Gen 15 Land *Promise* Yahweh Made and Validated “between the Pieces”

Paul’s Gal 3:18 inheritance teaching relates the promises “of the land” to “Abraham and his seed” in Gen 13:15; 15:18; and 17:8.⁷⁰⁴ However, perhaps because “seed” is singular, some scholars⁷⁰⁵ argue that Paul references Yahweh’s covenant oath at Abraham’s Gen 22 inchoate burnt offering of Isaac. As next shown, that argument insufficiently considers Paul’s legal analogy of *covenant* and *ratification*.

In Gen 22, Yahweh nowhere mentions *covenant*. Moreover, Abram believed the

Max E. Anders, *Galatians, Ephesians, Philippians, & Colossians* (Nashville, TN: B&H, 1999), 3d; Beverly R. Gaventa, “Galatians,” in *Eerdmans Commentary on the Bible: Galatians and Philippians* (Chicago, IL: Eerdmans, 2019), 37; and (2) the testator’s death: Willard H. Taylor, “The Epistle to the Galatians,” in *Galatians, Ephesians* (Kansas City, Mo: Beacon Hill, 2010), 53; Trick, *Abrahamic Descent*, 172; Martinus C. Boer, *Galatians: A Commentary* (Louisville, KY: Westminster, 2011), 219; Marion L. Soards and Darrell J. Pursiful, *Galatians* (Macon, GA: Smith & Helwys, 2015), 143.

⁷⁰³ Thayer, *Greek Lexicon*, 366; Danker, *Greek Lexicon* 579 (both citing Gal 3:15).

⁷⁰⁴ Grant R. Osborne, *Galatians: Verse by Verse* (Bellingham, WA: Lexham, 2017), 69. See also, Nancy E. Bedford, *Galatians* (Louisville, KY: Westminster, 2016), 82; Peter Oakes, *Galatians* (Grand Rapids, MI: Baker, 2015), 119; Charles R. Swindoll, *Galatians, Ephesians* (Carol Stream, IL: Tyndale, 2015), 79; John R. Stott, *The Message of Galatians* (Downers Grove, IL: InterVarsity, 2021), 65 (“God’s purpose was not just to give the land of Canaan to the Jews, but to give salvation (a spiritual inheritance) to believers who are in Christ”).

⁷⁰⁵ See, e.g., Scott W. Hahn, “Covenant, Oath, and the Aqedah: Διαθήκη in Galatians 3:15–18,” *Catholic Biblical Quarterly* 67, no. 1 (January 2005): 99; Trick, *Abrahamic Descent*, 177 (“the obvious answer is Gen 22”).

promise of innumerable progeny—the precise subject of Yahweh’s Gen 22 oath—which is why he did not ask Yahweh to *ratify* that progeny promise (Gen 15:6). However, Yahweh’s very next promise was the land inheritance in Gen 15:7. As Bickerman correctly posits, that was the only promise for which Abram sought Yahweh’s *ratification*—thereby identifying the subject of Paul’s Gal 3 inheritance teaching:

The Eternal promised Abraham, who had no children, that his posterity would be innumerable. The patriarch believed this, and God saw this as a merit in him. When however the Eternal later promised Abraham the possession of Canaan, the patriarch asked for confirmation. The divine fire, passing between the halves of the victims, sanctioned the promise. On that day, God “cut” a *berith* for Abraham.⁷⁰⁶

Unlike Gen 22, Gen 15 unambiguously records both the *covenant* and its *ratification* that Abram specifically asks for—the very basis of Paul’s inheritance teaching:

“I am the Lord who brought you out of Ur of the Chaldeans, to give you this land to possess it.” But he said, “*Lord God, how may I know that I will possess it?*” So He said to him, “Bring Me a three-year-old heifer, a three-year-old female goat, a three-year-old ram, a turtledove, and a young pigeon. . . .” And a flaming torch appeared which passed between these pieces. *On that day the Lord made a covenant with Abram, saying, “To your descendants I have given this land* (Gen 15:7–9, 17–18) (emphasis supplied).⁷⁰⁷

⁷⁰⁶ E. J. Bickerman, “Cutting a Covenant,” in *Studies in Jewish and Christian History*, ed. Amram Tropper (Boston, MA: Brill, 2007), 24. See also, Jeffrey J. Niehaus, “God’s Covenant with Abraham,” *Journal of the Evangelical Theological Society* 56, no. 2 (June 2013): 252 (“the Abrahamic covenant is ‘cut’ in Gen 15:18”); Jeffrey J. Niehaus, “Covenant and Narrative, God and Time,” *Journal of the Evangelical Theological Society* 53, no. 3 (September 2010): 543–44 (“such covenantal ‘cutting’ ratifies a covenant, or brings it into existence”), citing Moshe Weinfeld, *Deuteronomy and the Deuteronomistic School* (repr.; 1972, Winona Lake, IN: Eisenbrauns, 1992), 102; N. T. Wright, *Galatians* (Chicago, IL: Eerdmans, 2021), 180 (“*diathēkē* should have been in mind since verse 6, where Paul introduced Genesis 15:6 into the argument”).

⁷⁰⁷ The perfect tense *kecharistai* (“has granted”) implies that “God not only granted the inheritance to Abraham in the past but continues to make it good to his descendants.” Bruce, *Galatians*, 9x, citing K. M. Campbell, “Covenant or Testament: Heb 9:16, 17 Reconsidered,” *Evangelical Quarterly* 44, no. 2 (April 1972): 108. See also, Jeffrey Niehaus, “Covenant: An Idea in the Mind of God,” *Journal of the Evangelical Theological Society* 52, no. 2 (June 2009): 241 (the promise made to Abraham “continues and is fulfilled in the new covenant. This is Paul’s main point in Gal 3:15–25”).

Contra, scholars who maintain that Paul abandons all geographic land promises and that the Spirit replaces the land: A. Andrew Das, *Galatians* (St. Louis, MO: Concordia, 2014), 390; Boer, *Galatians*, 185; Ben Witherington III, *Grace in Galatia: A Commentary on St. Paul’s Letter to the Galatians* (1998; repr., London, UK: T&T Clark, 2004), 245–46; William D. Davies, *The Gospel and the Land: Early Christianity and Jewish Territorial Doctrine* (Berkeley, CA: University of California Press, 1974), 342–43; Sam K. Williams, *Galatians* (Nashville, TN: Abingdon, 1997), 96–97. See also, Aquila H. Lee, “Messianism and Messiah in Paul: Christ as Jesus?” in *God and the Faithfulness of Paul: A Critical Examination of the Pauline Theology of N.T. Wright*, ed. Christoph Heilig, J. Thomas Hewitt, and Michael F. Bird (Tübingen: Mohr Siebeck, 2016), 375 (“the Messiahship of Jesus carries

Those sacrifices align with the testator's death in Paul's probate analogy to demonstrate Yahweh's power to ratify His land covenant as the predicate for Paul's inheritance teaching.

Finally, Bekken distinguishes Paul's references to the Gen 15 *berith* with Abraham from the oath God "swears" in the words spoken to Abraham in Gen 22:

The *berith* cut with Abraham (Gen 15:1–18) is made in order to emphasize that God cannot go back on the promise made to Abraham and his descendants, whereas the oath God later swears to Abraham and Isaac (Gen 22:16–18; 26:3–4) reaffirms his commitment to fulfill the initial promise."⁷⁰⁸

Paul's Reference to the Tithe Beneficiaries Confirms the Inheritance Typology of Yahweh's Tithe

Just as identifying the divine elements of Yahweh's tithe is essential to expositing the prophetic tithe rebukes (Amos 4; Mal 3; Matt 23) and historical narratives (2 Chron 31; Neh 10–13), so is properly identifying Yahweh's tithe beneficiaries crucial to understanding Paul's Gal 3:28–29 inheritance teaching. As McCaulley keenly observes:

What the Law says about the land inheritance provides the key to interpreting Gal 3:28. . . . Paul speaks about overcoming the distinctions the Law makes regarding who can be [an heir] to the land inheritance. Overcoming these distinctions is necessary because the Torah prevents Gentiles, slaves, and in most cases women from being named heirs.⁷⁰⁹

little or no significance in Paul's thought"). To the contrary, "the Spirit is the pledge of the eschatological salvation that is to come." Fung, *Galatians*, 132.

⁷⁰⁸ Bekken, *Paul's Negotiation*, 206–07, citing David Daube, *The New Testament and Rabbinic Judaism* (Peabody, MA: Hendrickson, 1994), 440–01. See also N. Alstrup Dahl and Paul Donahue, *Studies in Paul: Theology for the Early Christian Mission* (Minneapolis, MN: Augsburg, 1977), 169; Keener, *Galatians*, 266 (suggesting that Paul structured his argument to specifically refute his opponents' insistence that Isaac was the true seed in their Judaizing teaching); William J. Dalton, "The Meaning of 'We' in Galatians," *Australian Biblical Review* 38 (1990): 33–44 (the Jew who formerly "shared in the covenants of promise" now "sees these covenants fulfilled, not abolished, in the gospel"). Contra, Moises Silva, "Galatians," in *Use of the Old Testament*, 805 (430 years "is irrelevant to Paul's purpose"); Boer, *Galatians*, 222, who curiously writes that Gen 15:18 does not refer to "offspring." "Offspring" or descendants (*zera*) does appear in Gen 15:18.

⁷⁰⁹ McCaulley, *Son's Inheritance*, 160. McCaulley's take on Paul's description of the disinherited is affirmed in a recent review of his work. Steve Moyise, "Sharing in the Son's Inheritance: Davidic Messianism and Paul's Worldwide Interpretation of the Abrahamic Land Promise in Galatians," *Journal for the Study of the New Testament* 42, no. 5 (August 2020): 97.

Chapter Four explains that the Law precluded aliens and widows from inheriting land, which is why Yahweh gave them His food tithe (Deut 14:29).⁷¹⁰ Paul's point is that the Law plays no role in determining divine heirship⁷¹¹ because inheritance is "inseparable from his claim that Jesus is the Messiah."⁷¹²

Jesus's Precursory Tithe Fulfillment Was in "the Year of the Tithe," Honoring Yahweh's Promise to "Bring My Blessing on You in the Sixth Year"

Although some scriptural truths are clearly expressed, others are revealed only by a canon sense study of expressed truths.⁷¹³ This section discusses seemingly unrelated expressed

⁷¹⁰ Traditionally, Abrahamic descent meant males. Brigitte Kahl, "No Longer Male: Masculinity Struggles behind Galatians 3:28?" *Journal for the Study of the New Testament* 23, no. 79 (January 2001): 41. However, Paul teaches a lineage that is not determined physically. Pamela Eisenbaum, "A Remedy for Having Been Born Woman: Jesus, Gentiles, and Genealogy in Romans," in *Gender, Tradition, and Romans: Shared Ground, Uncertain Borders*, ed. Cristina Grenholm and Daniel Patte (New York, NY: T&T Clark, 2005), 112–13.

⁷¹¹ L. Ann Jervis, *Galatians* (Grand Rapids, MI: Baker, 2011), 75–76. Paul makes the same point in Romans 4. For Paul, the "elective point of departure" is the Abrahamic promise, not the Law. J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary* (London, UK: Anchor Yale Bible, 1997), 351. Paul's argument offers no reason to suggest that Christ "disbands Israel" and "avoids any hint of supersessionism." Trick, *Abrahamic Descent*, 341. Cranfield argues that Rom 9–11 "emphatically forbid us to speak of the Church as having once and for all taken the place of the Jewish people." C. E. Cranfield, *A Critical and Exegetical Commentary on the Epistle to the Romans* (Edinburgh, UK: T&T Clark, 1979) 2:448. See also, Barth, *People of God*, 142–84; Holwerda, *Jesus & Israel*, 147–76; Burns, "Future of Ethnic Israel," 188–229; Johnson, "Romans 9–11," 199–223; Hoehner, "Romans 9–11," 145–67.

⁷¹² McCaulley, *Son's Inheritance*, 100. Thus, Wright argues that to Paul, Jesus is "the figure described in the Royal Psalms as the Davidic ruler and inheritor of the ends of the earth." N. T. Wright, *Paul and the Faithfulness of God* (Minneapolis, MN: Fortress, 2013), 817–20. Wright describes this messiahship as incorporative, meaning "the people of God and the Messiah of God" are so inextricably linked that "what was true of the one was true of the other." Ibid., 826. See also, Todd A. Wilson, *Galatians* (Wheaton, IL: Crossway, 2013), s.v., "3:15–18" (Christ will inherit the whole world and "is the one true beneficiary of all of God's promises"). Contra, Douglas J. Moo, *Galatians* (Grand Rapids, MI: Baker, 2013), 231 ("the inheritance is Christ himself"). McCaulley, *Son's Inheritance*, 154, observes that Moo's interpretation "is difficult to understand," making Christ the singular seed being promised to himself." Trick, *Abrahamic Descent*, 334, sees the promise as a matter of "testamentary adoption" that was "ratified by God after the Aqedah in Gen 22." For a discussion of Paul's "new creation" motif and how it affects Gal 3:15–4:11, see Mark D. Owens, *As It Was in the Beginning: An Intertextual Analysis of New Creation in Galatians, 2 Corinthians, and Ephesians* (Cambridge, UK: Lutterworth, 2016), 77–87.

⁷¹³ To illustrate, Scripture expresses three simple truths about Jesus's healing: He (1) only did what He saw the Father doing (John 5:19), (2) taught often at the temple (John 8:20; Luke 21:38), and (3) had power to heal lame people (John 5:8–9). These expressed truths combine to reveal that Jesus—as a matter of obedience to the Father—did not heal the Acts 3:2 lame beggar—whom He passed many times—fostering his later healing to validate the ministries of Peter and John.

truths in Matt 12, Matt 23–26, John 12, and the harvest–land sabbatical statutes that result in two theologically-significant revealed truths. First, Christ’s precursory tithe fulfillment was at His Atonement in “the year of the tithe.” Second, it was in the sixth year of the tithing cycle rather than the third year, honoring Yahweh’s promise to “bring My blessing on you in the sixth year” (Lev 25:21) with a wheat crop that Jesus declared typifies His Atonement (John 12:23–25).

Jesus Died Two Days after Preaching Matt 23:23 in “the Year of the Tithe”

Jesus admonished the Pharisees that “you tithe” (*apodekatoo*) (“give, pay a tenth”)⁷¹⁴ but neglect the “weightier matters of the law” (Matt 23:23).⁷¹⁵ As demonstrated in Chapter Three, only one of the Law’s two tithe rituals required tithes to be *given* (*nathan*). Thus, by His use of *apodekatoo*, Jesus references the Sacred Funding Tithe that was *given* only in the triennial “year of the tithe” (Deut 26:12)—not the annual Party Grain Tithe that was not *given* to anybody, but rather *taken* (*asar*) and eaten at the two harvest feasts (Deut 14:22).⁷¹⁶

The Spirit confirms that interpretation by tying *apodekatoo* to the Sacred Funding Tithe in His illumination of Abram’s tithe, citing the “commandment in the law” for Levi to “*apodekatoo* from the people” (Heb 7:5). There is only one such commandment—the Num 18:26 command for Levi to “take” the Sacred Funding Tithe (*hamma ‘ăśêr*) that the farmers were commanded to *give* Levi in the triennial “year of *hamma ‘ăśêr*” (Deut 26:12–13).

Thus, Scripture provides four expressed truths relative to Christ’s tithe rebuke: (1) the tithe

⁷¹⁴ Thayer, *Greek Lexicon*, 60. In context, the term also means “receive, take,” as in Heb 7:5.

⁷¹⁵ The articular *law* refers to the Mosaic Law and not the traditions of the Pharisees or scribes.

⁷¹⁶ The preincarnate Christ “wrote the book” on tithing, meaning Jesus understood which of the two commanded tithes were *given* (*nathan*). As shown in Chapter Five, Jesus’s rebuke is the same as Amos’s, which confirms the triennial frequency of the tithe.

was a matter of the Mosaic Law (Matt 23:23), (2) the Pharisees could only *give* a tithe in “the year of the tithe” (Deut 14:28; 26:12), (3) Christ’s present indicative use of *apodekatoo* refers to the Pharisees’ “contemporaneous” *giving* of tithes that year,⁷¹⁷ and (4) Jesus preached Matt 23 and delivered His Olivet Discourse only two days before His Atonement (Matt 26:1–2). Thus, the love letter of Scripture reveals its romantic symmetry in that Christ fulfilled the Law of tithing—typological of the saints’ inheritance—at His Atonement in “the year of the tithe.”

That means He died in either the third year or the sixth year of the seven-year sabbatical cycle. The next subsection establishes that Christ’s Atonement was in the sixth year, further fulfilling Yahweh’s Lev 25:21 promise to “order My blessing on you in the sixth year.”

Matthew 12:1 Reveals That Jesus Died in the Sixth Year of the Tithing Cycle, Fulfilling Lev 25:21

Matthew next reveals the theologically significant truth that Jesus died in the sixth year of the tithing cycle rather than the third year. He does so with the seemingly casual expressed truth that Jesus’s disciples ate standing sown grain in the fields (Matt 12:1). That narrative implicates the harvest–land sabbatical statutes⁷¹⁸ that scholars agree were observed during Jesus’s

⁷¹⁷ The indicative mood “is the only mood in which distinctions can regularly be made about the time when an action occurs” and “represents contemporaneous action, as opposed to action in the past or the future.” Zodhiates, *Complete Word Study*, 865–66. Thus, “you tithe” is a contemporaneous reference in the year Jesus preached Matt 23, making that year “the year of the tithe.” Were Christ speaking about the Pharisees’ tithes of the past, He would have used the imperfect tense that “refers to continuous or linear action in past time”—exactly as He did with “ought to have done” (Matt 23:23). Moreover, had Christ rebuked the Pharisees about their “continuous or repeated” tithes, He would have used *apodekatoo* in the present infinitive, as the Spirit does in Heb 7:5. Simply put, there was no Mosaic Law command to *give* a “contemporaneous” tithe other than the Deut 26:12 command to do so that year, in “the year of the tithe.”

⁷¹⁸ Although Israel’s failure to observe land sabbaticals is related to her exile, scholars agree that the statute was observed during Jesus’s lifetime. See, e.g., Joachim Jeremias, *Jerusalem in the Time of Jesus* (London, UK: SCM, 1969), 14; Benedict Zuckermann, *A Treatise on the Sabbatical Cycle and the Jubilee*, trans. A. Löwy (1866; repr., New York, NY: Hermon, 1974), cited as the “mainstay of scholarship” by Ben Z. Wacholder, “The Calendar of the Sabbath Years during the Second Temple Era: A Response,” *Hebrew Union College Annual* 54 (1983): 123; Jonathon Goldstein, *I Maccabees* (Garden City, NY: Doubleday, 1976), 324; McClintock and Strong, *Cyclopedia*, s.v., “Sabbatical Year” (citing Philo, *Opp.* 2, 207, 277, 631). Scholars are so certain that the land sabbatical was observed that they use it to date biblical and historical events and debate whether the sabbatical affected food harvests and gathering in the 7th or 8th year (as shown in Chapter Three, it affected both years).

life. Matthew reveals what year this happened by stating that the Baptist was already in prison (Matt 11:2). Thus, since John baptized after Jesus's first Passover (John 3:23), Scripture reveals that the disciples ate the grain after the first Passover of Jesus's public ministry in AD 28.⁷¹⁹

The Law segregates the six harvest-gathering statutes based upon whether (1) the grain was *standing* or *fallen* and (2) the year was a land sabbatical, Jubilee, or normal harvest year. Significantly, Matthew writes that the disciples were eating *standing sown* grain rather than non-

Blosser argues that Josephus misunderstood those affects, resulting in his chronology being off by one year. Blosser, "Sabbath Year Cycle," *Hebrew Union College Annual* 52 (1981): 129. Contra, Wacholder, "Sabbath Years," 123 ("Josephus certainly knew the difference between the year of *shemittah* and the post-sabbatical year"). For treatment of the "widespread belief" among OT, Qumran, NT, and rabbinic literature that Messiah would come when Israel once again celebrated the sabbatical year, see Ben Z. Wacholder, "Chronomessianism: The Timing of Messianic Movements and the Calendar of Sabbatical Cycles," *Hebrew Union College Annual* 46 (1975): 201–18.

⁷¹⁹ Although the calendar year is not as important as the Passover-sabbatical year chronology, this study suggests that the Atonement was in AD 30. See, e.g., J. D. Dunn, *Jesus Remembered* (Grand Rapids, MI: Eerdmans, 2003), Kindle 1214; Rainer Reisner, *Paul's Early Period: Chronology, Mission Strategy, Theology* (Grand Rapids, MI: Eerdmans, 1998), 58. The Baptist began his ministry in the 15th year of Tiberius's reign (Luke 3:1). Augustus granted Tiberius co-regency in AD 13. Ronald Syme, *The Roman Revolution* (Oxford, UK: Oxford University Press, 2002), 433–38 (further observing that Augustus executed his will on April 3, AD 13); Barbara Levick, *Tiberius the Politician* (1976; repr., London, UK: Croom Helm, 1986), 44–45 (citing coins struck in the last year of Augustus's life depicting him and Tiberius on opposite sides); Associates for Biblical Research, "What Was the Fifteenth Year of Tiberius?" <https://biblearchaeology.org/research/the-daniel-9-24-27-project/4363-what-was-the-fifteenth-year-of-tiberius> (the "weight of scholarship" confirms coregency in AD 13). Augustus's grant of coregency was "over all the provinces" and of "equal authority with himself." Velleius Paterculus, *The Roman History*, trans. Robert Le Grys (1632; repr., Early English Books Online Text Creation Partnership, 2011), 2.121, 402–03. Paterculus was a soldier who served under Tiberius. Catalina Balmaceda, "The Virtues of Tiberius in Velleius' 'Histories,'" *Historia: Zeitschrift Für Alte Geschichte* 63, no. 3 (2014): 340. Tiberius's coregency in AD 13 made AD 27 the 15th year of his reign over Palestine. John's chronological Gospel records Jesus's baptism before the first of three Passovers during His public ministry (John 1:32), meaning AD 27 before His first Passover in the spring of AD 28 (John 2:13). His second Passover was in AD 29 (John 6:4) and His final Passover was in AD 30 (John 11:55).

An AD 30 crucifixion further aligns with: (1) Tacitus basing his Tiberian dates on Augustus's death in AD 14, see Brian Messner, "'In the Fifteenth Year' Reconsidered: A Study of Luke 3:1," *Stone-Campbell Journal* 1, no. 2 (Fall 1998): 204; (2) Tacitus dating Jesus's crucifixion to the 17th year of Tiberius's sole reign, see Ernest G. Sihler, "The First Twelve Roman Emperors: Their Morals and Characters," *Bibliotheca Sacra* 90, no. 358 (April 1933): 170; (3) the 46 years spent building the temple (John 2:20) from its commencement in 20–19 BC, see Harold W. Hoehner, *Chronological Aspects of the Life of Christ* (Grand Rapids, MI: Zondervan, 1977), 40; (4) naval observatory data recording that the first full moon after the spring equinox (which marked Passover) occurred on Thursday in AD 30 but on Friday in AD 33; (5) only a Thursday crucifixion fulfills Jesus's prophecy that there would be "three nights" before His resurrection (Thursday–Saturday), see, e.g., Köstenberger, *Salvation*, 52 ("in a subtle Christological typology Jesus is presented as a 'greater Jonah,'" who will spend "three days and three nights in the depths of the earth"); (6) Jesus eating Passover a day early in the home of an Essene, whose home would certainly be clean of leaven, see Etienne Nodet, "On Jesus' Last Supper," *Biblica* 91 (2010): 349; (7) Christ dying on Nisan 14 "precisely when the Passover lambs were slain," Colin J. Humphreys and W. G. Waddington, "The Jewish Calendar, a Lunar Eclipse, and the Date of Christ's Crucifixion," *Tyndale Bulletin* 43, no. 2 (November 1992): 331; and (8) judgment by destruction of the temple 40 years later in AD 70.

sown sabbatical aftergrowth (Lev 25:3–4).⁷²⁰ Thus, the disciples were observing the privilege all Israel enjoyed of eating standing sown grain in somebody else’s field (Deut 23:25).⁷²¹ That expressed truth reveals that Jesus did not die in the third year of the tithing cycle, as next shown.

Had Jesus died in year 3, the Matt 12:1 account two years earlier would have no *standing sown* grain. That is because there would be no sowing in year 7 (shown in the blue box below), meaning the year 1 grain would have to be non-sown sabbatical aftergrowth (brown box below).⁷²² Since all writers record that the disciples ate *sown* grain, Scripture reveals that Matt 12:1—which occurred two years before the Atonement—could not have been in year 1 of the tithing cycle. That revealed truth means that Jesus’s death two years later was not in the third year of the sabbatical cycle.

Year of Tithe Cycle	4	5	6	7	1	2	3
Suggested Calendar Year	AD 24	AD 25	AD 26	AD 27	AD 28	AD 29	AD 30

Therefore, since the “the year of the tithe” only occurred in the third and sixth year of each tithing cycle, Christ’s Atonement in “the year of the tithe” two years after the Matt 12:1 account was necessarily the sixth year of that cycle. That revealed truth means that the year 1 non-sown sabbatical aftergrowth was five years earlier (brown box below). Under harvest–sabbatical laws that governed Matt 12:1, the normal privilege of Deut 23:25 applied and the disciples were free to

⁷²⁰ “Grainfields” is *sporimos*, which appears only in the three gospel accounts of this event and is defined as “sown, a sown field.” Thayer, *Greek Lexicon*, 585.

⁷²¹ The fact that Jesus allowed His disciples to eat somebody else’s grain is further evidence that the harvest–land sabbatical statutes were observed in Jesus’s life. It would be incongruous for Israel to observe harvest laws if they were not also observing the sabbatical statutes upon which those laws were based. To argue otherwise, one must submit that Jesus approved of His disciples stealing grain.

⁷²² Israel sowed grain in the fall of one year that “came in” the next calendar year (Lev 25:20–22), a point universally missed by tithe scholars. See, e.g., Croteau, *Urban Legends*, 78–82. Sowing was prohibited in the fall of year 7, meaning all year 1 grain was non-sown sabbatical aftergrowth (Lev 25:4–5).

eat standing *sown grain* (green box below)—exactly as all synoptic Gospels instruct they did.⁷²³

Year of Tithe Cycle	7	1	2	3	4	5	6
Suggested Calendar Year	AD 24	AD 25	AD 26	AD 27	AD 28	AD 29	AD 30

Thus, through four (seemingly inconsequential) expressed truths in Deut 23:25, Matt 11–12, and Matt 23–26, the Spirit provides the glorious, revealed truth that Christ’s ministry is divinely marked by Yahweh’s tithe that He only gave in the triennial “year of the tithe.” Christ received baptism and commenced His ministry in the third year and fulfilled the Law of tithing at His Atonement in the sixth year of the same tithing cycle (yellow boxes above). “Great are the works of the Lord; they are studied by all who delight in them” (Ps 111:2). That revealed truth is confirmed by Jesus’s express proclamations, as next shown.

Christ’s Sixth Year Atonement Aligns with Yahweh’s Triple-Blessing Wheat Crop That Accommodated Jubilee’s Double Land Sabbatical

Matthew’s revealed truth is validated by two of Jesus’s express declarations. First, He compares His imminent Atonement to a grain of wheat that dies, comes to life, and bears fruit (John 12:23–25). He thus made Yahweh’s year 6 triple-blessing wheat crop typical of His Atonement that brought forth the firstfruits of His church (James 1:18), fulfilling Yahweh’s promise to “bring My blessing on you in the sixth year” (Lev 25:21).

Second, Christ claims to be the fulfillment of Isaiah’s Jubilee prophecy (Luke 4:16–21). As shown in Chapter Three, Jubilee created a double land sabbatical, inseparably connecting Jubilee to Yahweh’s triple-blessing wheat crop. Significantly, Jubilee also returned Israel to their land inheritance (Lev 25:10), further confirming the inheritance typology of the tithe ordinance

⁷²³ Again, the calendar years are simply for reference. What is important is that, because Matt 12:1 occurred in a normal harvest year, it was not the first year of the tithing cycle that had only non-sown aftergrowth.

that accommodated Jubilee.⁷²⁴

Thus, Scripture reveals a perfect seven-part typology of Christ's precursory tithe fulfillment. He (1) declares that His Atonement is antitypical of a grain of wheat that must die, come to life, and bear fruit (John 12:23–25), (2) fulfills Isaiah's Jubilee prophecy of Israel's reclaimed inheritance (Luke 4:18–19; Isa 61:7), and (3) provides His Atonement in "the year of the tithe" in the sixth year of the cycle (Matt 12:1; 23:23). That year (4) brought a triple-blessing wheat crop to accommodate Jubilee, typical of (5) Christ honoring Yahweh's promise to "bring My blessing on you in the sixth year" (Lev 25:21), as (6) that blessed crop neared its Pentecost harvest that (7) itself typified the spiritual "firstfruits" of the Atonement (James 1:18).

Scripture establishes all that typology regardless of what calendar year Christ died, but it does not express whether or when Jubilee occurred during Jesus's life. As shown in Chapter Three, there were seven sabbatical cycles in each Jubilee. The next subsection considers the theological ramifications if the Atonement occurred in the seventh and final sabbatical cycle of Jubilee.

⁷²⁴ For scholarship on Jubilee typifying Christ's work, see, Christopher R. Bruno, "'Jesus Is Our Jubilee'. . . but How? The OT Background and Lukan Fulfillment of the Ethics of Jubilee," *Journal of the Evangelical Theological Society* 53, no. 1 (March 2010): 95 (describing five aspects of Jubilee mentioned by Isaiah that Jesus performed). See also, Christopher J. Wright, *Old Testament Ethics for the People of God* (Downers Grove, IL: InterVarsity, 2004), 182–84 (applying an eschatological approach and focusing on "the relationship between God, redeemed humanity, and the new creation"); Harbin, "Jubilee and Social Justice," 696 (observing that Jubilee is a "culturally specific demonstration of the character of God"); Yakubu T. Jakada, "The Jubilee and Missions," *BTSK Insight* 7, no. 1 (October 2010): 37 (Jesus's ministry "is the jubilee in its true sense"); Edward P. Sri, "Release from the Debt of Sin: Jesus's Jubilee Mission in the Gospel of Luke," *Nova et Vetera* 9, no. 1 (Winter 2011): 185 (Jubilee "describes the ministry of Jesus"), quoting Hans Conzelmann, *The Theology of Luke*, trans. Geoffrey Buswell (New York, NY: Harper, 1960), 221.

According to Ringe, Isa 61 was "chosen by or assigned to Jesus to read and expound in the synagogue service." Sharon H. Ringe, "Luke 4:16–44: A Portrait of Jesus as Herald of God's Jubilee," *Proceedings* 1 (1981): 77. To the contrary, the entire Isaiah scroll was handed to Him. Moreover, the word "found" in Luke's phrase "He found the place where it was written" is *heurisko*, defined by Thayer as "without previous search, to find by chance" and by BDAG as "accidentally, without seeking, find, come upon," both citing Luke 4:17. Thayer, *Greek Lexicon*, 261; Danker, *Greek Lexicon*, 411. Thus, Christ did not "search" for the Jubilee passage among the entire scroll—the Father ordained Him "finding" it.

Theological Ramifications of an Atonement in the Seventh Sabbatical Cycle

Although scholars have attempted to identify sabbatical and Jubilee years by coordinating biblical narratives with extra-biblical material, there is no consensus opinion or compelling supportive evidence.⁷²⁵ It is far more probative to demonstrate from Scripture that the Matt 12:1 account could not possibly have been in a Jubilee year because the disciples ate *sown grain*. However, although short of definitive proof, there are five scriptural clues suggesting the real possibility that Christ's sixth year Atonement was in the seventh and final sabbatical cycle—two years before Jubilee in AD 32. This subsection identifies those clues and relates the theological ramifications if Christ did, in fact, die in the seventh sabbatical cycle. As will be shown, each clue builds upon the others.

First, since *seven* depicts “spiritual perfection,”⁷²⁶ perhaps Christ chose to demonstrate the spiritual perfection of His Atonement in the seventh and final tithing cycle before He fulfilled the tithe. Second, Christ declared that He is the fulfillment of Isaiah's Jubilee prophecy (Luke 4:18–19). Third, the triple-blessing crop was specifically ordered to accommodate Jubilee's double land sabbatical (four effective crops in four years).⁷²⁷ Fourth, Christ declared His Atonement

⁷²⁵ See, e.g., Donald W. Blosser, “Jesus and the Jubilee: Luke 4:16–30; The Year of Jubilee and Its Significance in the Gospel of Luke” (PhD diss., University of St. Andrews, Scotland, 1979), 113 (concluding that sabbaticals occurred on AD 27, 34, and 69). His calculations simply derive a series of 7-year periods over hundreds of years, fail to account for years required for Jubilee after every seventh sabbatical, and fail to properly apply the year 6 triple-blessing grain crop and harvest–sabbatical laws shown on the table in Chapter Three herein (Ibid., 106). See also, Wacholder, “Chronomessianism,” 214.

⁷²⁶ Ethelbert W. Bullinger, *Number in Scripture: Its Supernatural Design and Spiritual Significance* (1894; repr., Bel Aire, CA: Elibron Classics, 2014), 119.

⁷²⁷ Just as Yahweh provided double manna on the sixth day to accommodate the weekly sabbath, He provided a triple grain crop to accommodate the double sabbatical created by Jubilee, as detailed in Chapter Three. That resulted in a tremendous windfall for grain farmers in six of the seven sabbatical cycles every Jubilee. It seems probable that—since Christ specifically related His ministry to Jubilee—His Atonement perfectly aligned with the divine purpose for the sixth-year triple-blessing crop and its imminent Jubilee (i.e., making His Atonement right before Jubilee).

antitypical of a wheat crop that brings life (John 12:23–25). Fifth, Yahweh “ordered His blessing” to provide that miraculous crop in the sixth year (Lev 25:21). Thus, if Christ’s AD 30 Atonement in “the year of the tithe” occurred in the seventh sabbatical, AD 32 was a Jubilee year.⁷²⁸ That prospect fosters several theological considerations, as next shown.

Counting forward in seven-year increments (with no intervening Jubilee), AD 70 would be in the “third year” of its sabbatical cycle—meaning the temple was destroyed in “the year of the tithe.” Since the Spirit in Hebrews—written before destruction of the temple—states that the Old Covenant “is ready to disappear” (Heb 8:13) and “My house” was destroyed in AD 70, there was no remaining divine purpose for food tithes for temple-serving mediator-priests (Mal 3:10).

Temple destruction—which ended tithes to mediator-priests—was judgment forty years after the crucifixion. It would serve to remind everybody that Christ is the five-part fulfillment of (1) the tithe, (2) the year 6 triple-blessing crop, (3) the Jubilee that required Yahweh to “order” that triple crop, (4) the temple that formerly held the mediator-priests’ tithes, and (5) Israel’s royal firstborn priesthood that received no tithes. All of that is illuminated by the Spirit’s tripartite typology of Christ’s tithe fulfillment—He is the *mediator* of a *new covenant* so that those called will receive the *promise* of unmerited *inheritance* (Heb 9:15).

Christ’s Ultimate Tithe Fulfillment Will Be When He Hands the Eternal Kingdom to the Father in the New Creation

Much like the kingdom of heaven and eternal life, there is a present–future aspect to Christ’s tithe fulfillment. Although His precursory tithe fulfillment was at His Atonement, Christ’s ultimate fulfillment awaits His further redemptive work. Ezekiel envisions Israel’s

⁷²⁸ As discussed, Christ’s Atonement was in year 6 of some tithing cycle. If that Atonement was in AD 30, as many scholars proffer, and it occurred in the seventh and final cycle of Jubilee, then AD 31 was a sabbatical year and AD 32 was a Jubilee year.

restoration and their promised land inheritance,⁷²⁹ but he repeatedly uses the seas as tribal boundary references and describes a temple and new moon celebration. However, because John instructs that the new creation will have no seas, physical temple, or need for a moon (Rev 21:1, 22–23), Ezekiel envisions fulfillment of the Abrahamic land promise prior to the new creation. Thus, students should not conflate the absence of tithes in Ezekiel’s millennial kingdom⁷³⁰ with ultimate fulfillment of the inheritance-based tithe.

This section argues that Christ will ultimately fulfill the tithe when He completes His redemptive work of a new creation and permanently defeats death preparatory to the eternal kingdom that completes a “sweeping movement from Eden to Eden.”⁷³¹ Gary Anderson writes that most Christians exclude Israel’s millennial kingdom restoration from the goal of salvation, which they primarily view in terms of “resurrection and beatific vision.”⁷³² If so, the next subsection explains how the doctrine of resurrection clarifies Christ’s ultimate tithe fulfillment.

The Doctrine of Resurrection Clarifies Christ’s Ultimate Tithe Fulfillment

David Garrard opines that it is not possible to understand eschatology as a whole without

⁷²⁹ Jeffrey L. Townsend, “Fulfillment of the Land Promise in the Old Testament,” *Bibliotheca Sacra* 142, no. 568 (December 1985): 332–37. Kaiser adds that God’s grace to Israel and all nations is Israel’s prophesied “return to the land and enjoyment of it in the millennium.” Kaiser, “The Promised Land,” 311. For an amillennial view, see Hoekema, *The Bible and the Future*, 206–12.

⁷³⁰ As shown in Chapter Seven, Christ will not give His tithe in the millennial kingdom because Levi and the sojourning aliens will receive an inheritance and there will be no widows or fatherless of Jewish believers because there will be no death of kingdom saints because Scripture records no resurrection of kingdom saints.

⁷³¹ Gary M. Burge, “Bound for the Promised Land: The Land Promise in God’s Redemptive Plan,” *Themelios* 42, no. 2 (2017): 384. See also, Mark S. Kinzer, *Jerusalem Crucified, Jerusalem Risen: The Resurrected Messiah, the Jewish People, and the Land of Promise* (Eugene, OR: Cascade, 2018), 66 (“Jerusalem, the land, and the covenant people are particular realities whose significance derives from the role each plays in the ongoing story of God’s dealings with the world”).

⁷³² Gary A. Anderson, “Does the Promise Still Hold? Israel and the Land,” *Christian Century* 126, no. 1 (January 2009): 22.

understanding its components.⁷³³ The doctrine of resurrection provides four chronological parts of that eschatological whole: (1) Christ's resurrection (Matt 28:5–6), (2) Christ fetching His bride, the church, “at His coming” (John 14:1–4; 1 Cor 15:23), (3) tribulation martyrs and OT believers (John's “first resurrection” of non-church persons) (Rev 20:4–5), and (4) the unregenerate tossed into the fiery lake at the end of the millennial kingdom (John's “second resurrection” of non-church persons) (Rev 20:5, 14–15). Scripture mentions no resurrection of kingdom saints—who apparently will not die—meaning there will be no widows or fatherless of kingdom believers.

Each writer's depiction of resurrection is governed by his audience and immediate context. Since Paul addresses the church, he only mentions the two resurrections pertaining to it—Christ's own resurrection and His coming to fetch His bride (1 Cor 15:23).⁷³⁴ Similarly, John's vision of resurrected, glorified church saints (Rev 3:4–5; 5:9–10) precedes his tribulation vision (commencing in Rev 6) and explains his use of “first” and “second” to describe post-rapture resurrections of non-church persons. Thus, by considering each resurrection within its intended context, the “sum of the parts” reveals a cohesive eschatological whole.

Since the church is the bride of Christ and He is Jewish, Fruchtenbaum's explanation of the four-step Jewish wedding process is helpful to eschatological exposition. He explains that the essence of all NT passages regarding the church is that “she is a betrothed bride that is not yet joined to her husband, the Messiah.”⁷³⁵ The first step is the espousal (2 Cor 11:2), whereat the groom's father agrees to the bride price, often years before the actual wedding. This period

⁷³³ David J. Garrard, “The Eschatological Significance of Glory, Sonship, and Inheritance in Romans 8 & 11,” *Journal of the European Pentecostal Theological Association* 31, no. 2 (2011): 168.

⁷³⁴ Mark Taylor, *1 Corinthians* (Nashville, TN: B&H, 2014), 130 (the resurrection of the wicked is “not germane to Paul's present argument”).

⁷³⁵ Fruchtenbaum, *Footsteps*, 565–69. He warns that it is vital to distinguish the church as the pure bride of Christ from Israel as the adulterous wife of Yahweh.

fosters maturing and sanctification of the bride (Eph 4:11–16; 5:22–27). The Father paid the bride price with the life of His beloved Son.

Second, the groom “fetches the bride” from her home at least one year after the espousal and returns to his house. Jesus taught that He would prepare a place for His disciples and come again to receive them so they will be where He is (John 14:1–3). Since He was headed to heaven, Christ’s fetching takes His bride to heaven⁷³⁶ when they “meet the Lord in the air” (1 Thess 4:17) and are transformed from corruptible to incorruptible (1 Cor 15:52–53).⁷³⁷ This resurrection precedes that of tribulation martyrs and OT believers who will resurrect to live on earth in the millennial kingdom (Rev 20:4–5; Dan 12:13).

Third is the marriage in heaven (Rev 19:6–8) following the judgment seat of Christ, whereat the bride is validated and presented without spot, stain, or wrinkle (Eph 5:27). The final Jewish wedding sequence is the marriage feast. This will be held on earth after (1) the tribulation,

⁷³⁶ Schreiner, *New Testament Theology*, 813. When Christ ascended into heaven, he sat down “at the right hand of God,” an expression that denotes his reigning in power. It is this reign Paul references when he writes, “He must reign until he has put all his enemies under his feet” (1 Cor 15:23), a quotation from Psalm 110, the most quoted OT chapter in the NT. Jesus quotes Psalm 110:1 as a prediction of His reign as the Son and the Lord of David (Matt 22:44). Verlyn Verbrugge, *1 & 2 Corinthians* (Grand Rapids, MI: Zondervan, 2008), s.v., “15:25.”

⁷³⁷ Since Revelation had not yet been written, Paul’s audience would know of trumpet references only in the feast of trumpets and Jubilee. Fruchtenbaum prefers the feast of trumpets, where the last long blast is the *tekiah gedolah*, “the great trumpet blast.” Fruchtenbaum, *Footsteps*, 149. Brown defines trumpet (*teruah*) in the Feast of Trumpets instructions (Lev 23:24; Num 29:1) as “blast for march.” Brown, *Hebrew Lexicon*, 930. That aligns with Paul’s use of “each in the own order (*tagma*),” meaning a corps of soldiers. Thayer, *Greek Lexicon*, 613. See also, John F. Schuurman, “Sound the Trumpet: Celebrating the Old Testament Fall Festivals,” *Reformed Worship* 61 (September 2001): 3–7 (the shofar reminds “God’s people of the promise to spare the people”); Norman A. Bloom, “The Rosh Hashanah Prayers: Historical Perspectives,” *Tradition* 17, no. 3 (Summer 1978): 53 (relating the shofar to battle); John MacArthur, *1 & 2 Corinthians* (Chicago, IL: Moody, 2017), s.v., “15:23” (1 Thess 4:16 describes believers who “come to saving faith from Pentecost to the rapture”).

For recent scholarship on the pre-tribulation rapture of the church, see, Cory M. Marsh, “The Rapture: Cosmic Segregation or Antidote for Oppression? A Critical Response to the ‘Racial Ideology of Rapture,’” *Journal of Ministry & Theology* 24, no. 2 (Fall 2020): 60–79; Francis X. Gumerlock, “The Rapture in an Eleventh-Century Text,” *Bibliotheca Sacra* 176, no. 701 (January 2019): 81–91; Nathaniel P. Grimes, “The Racial Ideology of Rapture,” *Perspectives in Religious Studies* 43, no. 3 (Fall 2016): 211–21; Michael J. Svingel, “‘What Child Is This?’: Darby’s Early Exegetical Argument for the Pretribulation Rapture of the Church,” *Trinity Journal* 35, no. 2 (Fall 2014): 225–51; Francis X. Gumerlock, “The Rapture in the Apocalypse of Elijah,” *Bibliotheca Sacra* 170, no. 680 (October 2013): 418–31.

(2) Christ's return with His bride—"the coming of the Lord with all his saints" (1 Thess 3:13)—and (3) John's "first resurrection." Christ's coming "with all His saints" necessarily presumes a prior resurrection and transformation of those saints. Although non-dispensationalist Hoekema cites this verse, he makes no attempt to reconcile it with his "one coming" view.⁷³⁸

The "blessed" who are "bidden to the marriage supper" (Rev 19:9) necessarily exclude Christ, His bride, and the wicked who will not resurrect "until the thousand years" are completed (Rev 20:5). Thus, those invited guests are (1) believing tribulation survivors (the Matt 25:33 Gentile "sheep" and the Matt 25:40 Jewish "brothers of Mine"), (2) OT believing Jews and sojourning Gentiles who will receive their promised land inheritance allotment (Dan 12:2; Ezek 47:21–23), (3) non-sojourning OT Gentile believers such as Abel and Job (the "nations") (Ezek 37:29), and (4) tribulation martyrs. All three "invited" groups of deceased believers will resurrect in John's "first resurrection" of non-church persons.

After the marriage feast, the bride will enjoy a millennial kingdom coregency with tribulation martyrs (2 Tim 2:12; Rev 20:4). Paul does not mention those resurrected martyrs because—like OT believers—they are not "in Christ" or part of His bride but rather are "friends of the groom." That explains why the Baptist did not identify himself as part of the bride but as a "friend of the groom" (John 3:27–30).⁷³⁹

⁷³⁸ Hoekema, *The Bible and the Future*, 248. Christ will "come near" twice more—once to "receive" His bride and once "with" His bride.

⁷³⁹ See, e.g., Chee-Chiew Lee, "גוֹי in Genesis 35:11 and the Abrahamic Promise of Blessings for the Nations," *Journal of the Evangelical Theological Society* 52, no. 3 (September 2009): 479–80 ("God's promise to Jacob of 'a nation and a company of nations' coming from him finds its fulfillment eschatologically when the salvation of the nations is included at the restoration of Israel. At that time, the nations are blessed when they come under the eschatological rule of Yahweh and the messianic King") (citations omitted). The distinction between Israel and the nations continues into the eternal kingdom (Rev 21:24–26). Fruchtenbaum, *Footsteps*, 512 (observing that no functional differences are described). In that sense, this study affirmatively responds to the question posed by Mathison, *Dispensationalism: Rightly Dividing the People of God?* See, e.g., Carl B. Hoch Jr., "The New Man of Ephesians 2," in *Dispensationalism, Israel, and the Church*, 113 ("Gentiles are brought near to Israel in Christ to share with Israel in its covenants, promise, hope, and God. They do not become Israel; they share with Israel").

As next shown, Christ will ultimately fulfill the tithe after (1) the resurrections of all believers (the rapture of the church and John’s “first resurrection” that involves the non-church elect) and (2) the resurrection of the wicked (John’s “second resurrection” of non-church persons).

Christ Will Ultimately Fulfill His Tithe at the End of Redemptive History after All Resurrections and Creation of the New Earth

The final event in Paul’s timetable for the church is “the end” of redemptive history—aligning with the tithe’s divine timing of “the end” of Yahweh’s productive year—after Christ has put all enemies under His feet, the last of which is death itself (1 Cor 15:24–26). Paul’s reference to abolishing death matches John’s vision of death being thrown into the fiery lake (Rev 20:14) after the “thousand years” are completed (Rev 20:7).⁷⁴⁰ As Swindoll observes:

The transfer of the kingdom back to God the Father (15:27–28) indicates that the earthly kingdom of Christ during the thousand-year reign will come to an end, and all the redeemed will continue to live in the eternal state under the direct kingship of the Father and the Son. This will occur in what the Bible describes as the new heaven and the new earth (Rev 21:1–22:5).⁷⁴¹

⁷⁴⁰ “In Rev 20, John transitions from the millennial kingdom (20:1–10) to the eternal state by describing the final condemnation of God’s enemies, after which Christ will rule forever.” Nathan Busenitz, “The Kingdom of God and the Eternal State,” *Master’s Seminary Journal* 23, no. 2 (Fall 2012): 259, citing Eugene E. Carpenter and Philip W. Comfort, *Holman Treasury of Key Bible Words* (Nashville, TN: B&H, 2000), 189. See, e.g., Thomas R. Schreiner, *1 Corinthians: An Introduction and Commentary* (Downers Grove, IL: InterVarsity, 2018), 315 (“When the end arrives, the Son will hand the kingdom over to the Father”); Leon L. Morris, *1 Corinthians*, 2nd ed. (Downers Grove, IL: InterVarsity, 1985), 206 (“*Then (eita)* does not necessarily mean ‘immediately after.’ It indicates that what follows takes place at some unspecified time after the preceding”).

Premillennialists typically rely upon Rev 20 more than 1 Cor 15. Andrew D. Naselli, “1 Corinthians,” in *ESV Expository Commentary*, vol. 10, *Romans–Galatians*, ed. Iain M. Duguid, James M. Hamilton Jr., and Jay Sklar (Wheaton, IL: Crossway, 2020), 354. See, Matt Waymeyer, *Amillennialism and the Age to Come: A Premillennial Critique of the Two-Age Model* (The Woodlands, TX: Kress, 2016), 147–71. For an amillennial view, see Sam Storms, *Kingdom Come: The Amillennial Alternative* (Fearn, Scotland: Mentor, 2013), 143–52; Wei Lo, “Ezekiel in Revelation: Literary and Hermeneutic Aspects” (PhD diss., University of Edinburgh, 1999) (amillennial view of Rev 20 and the new Jerusalem as the NT church). See also, Jacob S. Haag, “The Saints’ Millennial Reign with Christ (Rev 20:1–8): An Exegetical Case for Inaugurated Eschatology,” *Wisconsin Lutheran Quarterly* 119, no. 2 (Spring 2022): 138–39 (offering fourteen arguments from within Rev 20 alone in support of an inaugurated eschatological view of the saints’ millennial reign with Christ throughout the church age, instead of a physical earthly reign for a literal thousand years).

⁷⁴¹ Charles R. Swindoll, *1 & 2 Corinthians* (Carol Stream, IL: Tyndale, 2017), 237.

Turner correctly views New Jerusalem as the consummation of a “complex biblical continuum reaching all the way back to the book of Genesis” wherein Rev 21–22 is “the end of the beginning.”⁷⁴² It is also the “new beginning” of the eternal creation. Thus, Hubbard comments that “the entire biblical story, from beginning to end, can rightly be described as an epic of new creation.”⁷⁴³ As next shown, the inheritance-based tithe ordinance typifies the saints’ new creation inheritance.

NT Instruction Confirms the Tithe’s Typology of the Saints’ Unmerited Inheritance in Christ and His Eternal Kingdom

This section provides an affirmative answer to Kelly’s question, *Should the Church Teach Tithing?* The church should not teach that saints must transfer stewardship of ten percent of their income to a local church. However, if the church were to actually *teach Yahweh’s tithing*, it would edify the saints with how Yahweh’s tithes typify their unmerited inheritance in Christ and His eternal kingdom. Perhaps that teaching will allow the saints to better understand their position and freedom in Christ and be more sensitive to opportunities for grace giving.

The Titles of Christ Reflect the Divine Elements of Yahweh’s Tithe

Biblical writers attribute various titles to Christ⁷⁴⁴ that reflect aspects of His redemptive work and align with the tithe’s divine elements. He is the source of all food tithes (Lev 27:30; Num 18:21) and of creation (Rev 3:14). The Levitical priesthood received tithes for serving as

⁷⁴² Turner, “New Jerusalem,” 264; Claus Westermann, *Beginning and End in the Bible* (Philadelphia, PA: Fortress, 1972); Gösta Lindeskog, “The Theology of Creation in the Old and New Testaments,” in *The Root of the Vine: Essays in Biblical Theology*, ed. Anton Fridrichsen (London, UK: Dacre, 1953), 1–22.

⁷⁴³ Moyer V. Hubbard, *New Creation in Paul’s Letters and Thought* (Cambridge, UK: Cambridge University Press, 2002), 1. See also, Martin, *Promised Land*, 17 (“the land and its blessings find their fulfillment in the new heaven and earth won by Christ”).

⁷⁴⁴ See, e.g., T. C. Horton and Charles E. Hurlburt, *Names of Christ* (Chicago, IL: Moody, 1994).

mediators so God would not kill the sons of Israel (Num 18:1–6). Christ is “priest forever” (Heb 5:6), “the mediator” (1 Tim 2:5), and “Guardian of your souls” (1 Pet 2:25).

He gave food tithes of seed, sheep, and fruit (Lev 27:30–33) and is “true food” (John 6:55), “the seed” (Gal 3:16), “the Lamb of God” (John 1:29), and giver of the fruit of His Spirit (Gal 5:22). He gave tithes to the disinherited (Deut 14:29) at “the end of the year” (Deut 14:28) and is the “heir of all things” (Heb 1:2) and “the end” (Rev 21:6). The Tithes of the Party Grain Tithe could be sold for wine to drink at the feasts (Deut 14:22–27) and He is the “grain of wheat” (John 12:24), “true vine” (John 15:1), and “spiritual drink” (1 Cor 10:4). Since Christ is the Redeemer of His sheep (Isa 59:20; Rom 11:26; John 10:28), His live sheep tithes could not be redeemed as could grain and fruit tithes (Lev 27:31–32). Man redeeming typical live sheep with money earned from his labor would denigrate Christ’s redemptive work of providing an unmerited inheritance that is “without cost” for His spiritually-alive sheep (Rev 21:6–7). As next shown, the divine elements of Yahweh’s tithe are also intimately related to the four perfect numbers in Scripture.

The New Creation Fulfills the Meaning of the Four “Perfect Numbers” Associated with Yahweh’s Tithe

The tithe is associated with all four of the so-called “perfect numbers” in Scripture—*three* (divine perfection), *seven* (spiritual perfection), *ten* (ordinal perfection), and *twelve* (governmental perfection).⁷⁴⁵ Though not all early believers had a well-developed “philosophy of number,” most agreed that certain numbers had theological significance.⁷⁴⁶ Contemporary NT

⁷⁴⁵ Bullinger, *Number in Scripture*, 119.

⁷⁴⁶ Jonathan Morgan, “Number Symbolism in Cyril of Alexandria’s Interpretation of Scripture,” *Phronema* 34, no. 1 (2019): 88. From Irenaeus to the present, students have considered the theological significance of numbers in scripture. See, e.g., Henry A. Sanders, “The Number of the Beast in Revelation,” *Journal of Biblical Literature* 37, no. 1–2 (March 1918): 95–99, commenting on Irenaeus’s work with 666; Keith Bodner and Brent A. Strawn, “Solomon and 666 (Revelation 13:18),” *New Testament Studies* 66, no. 2 (April 2020): 299–312.

scholars have generally been “reluctant to probe very deeply in this area” because of patristic excessive numerological interpretations to accompany their extreme allegorical interpretation.⁷⁴⁷

However, failure to recognize the significance of numbers makes students “vulnerable to losing a depth to our understanding of Scripture and deeper insights into its message.”⁷⁴⁸ Thus, this subsection demonstrates how the new creation associates the tithe’s divine elements with the perfect numbers’ well-recognized meanings.

Yahweh gave his tithe at “the end” of the twelve-month ecclesiastical year. *Twelve* occurs solely and as a multiple with all that deals with *rule*, as the sun “rules” the 12-hour day and the moon “governs” the 12-hour night and 12-month calendar.⁷⁴⁹ Christ’s omnipresence will mean the new creation will “have no need of the sun or of the moon” to rule (Rev 21:23).

The tithe was based upon a seven-year sabbatical cycle that imitated the creation account with six days (or years) of labor followed by one of rest. The root of *seven* is *savah*, meaning “to be full or satisfied.”⁷⁵⁰ Yahweh’s temporal purpose was for His beneficiaries to “eat and be satisfied,” echoing Abraham’s “three measures of a meal” and typifying the “fullness” of the Trinity (Eph 3:19; 4:13; Col 2:9). Since *three* symbolizes perfection in what is “complete and divine” and is the number of “divine fullness,”⁷⁵¹ Yahweh naturally gave His sacred tithe every

⁷⁴⁷ Mikeal C. Parsons, “Exegesis ‘by the Numbers’: Numerology and the New Testament,” *Perspectives in Religious Studies* 35, no. 1 (Spring 2008): 26.

⁷⁴⁸ François Bovon, “Names and Numbers in Early Christianity,” *New Testament Studies* 47, no. 3 (July 2001): 288.

⁷⁴⁹ Bullinger, *Number in Scripture*, 272.

⁷⁵⁰ Ibid., 177, citing the fullness or completion of creation that was satisfying and “very good.” See also, Bruce R. Reichenbach, “The Theological Significance of Sevens in John,” *Bibliotheca Sacra* 177, no. 707 (July 2020): 289 (*seven* “indicates completeness”).

⁷⁵¹ Bullinger, *Number in Scripture*, 121. Three is the number by which Yahweh ratified His land inheritance promise with Abram between the pieces, using three animals, each three years old. See also, Merrill F. Unger, “The Temple Vision of Ezekiel,” *Bibliotheca Sacra* 106, no. 421 (January 1949): 54 (observing that the millennial temple’s 3 x 10 x 3 dimensions reflect “divine fulness, accomplished through creative sovereignty”).

divinely-filling third year of that spiritually-perfect seven-year sabbatical cycle.

Finally, the land rose from the judgmental waters on the third day (Gen 1:9), typifying Christ's resurrection. John's new creation echoes Gen 1 and awaits completion of the three resurrections related to God's covenantal people—(1) Christ's, (2) fetching of His bride, and (3) tribulation martyrs and OT believers. Those three resurrections precede the new creation of no seas (Rev 21:1).

The final perfect number associated with the tithe is *ten*, the nominal divine amount.

Bullinger posits that *ten* is the number of divine order:

Completeness of order, marking the entire round of anything, is therefore the ever-present signification of the number ten. *It implies nothing is wanting; that the number and order are perfect; that the whole cycle is complete.*⁷⁵²

That meaning is the quintessence of John's new creation vision. As next shown, in addition to their remarkable coherence with the titles of Christ and Scripture's four perfect numbers, the tithe's divine elements are typological of the saints' eternal unmerited inheritance.

The Divine Elements of Yahweh's Tithe Typify the Saints' Unmerited Inheritance in Christ and His Eternal Kingdom

Scripture teaches that Christ is the antitype of burnt offerings (Exod 29:18; Eph 5:2), sin offerings (Lev 4:17; Rom 8:3; Heb 13:10–12), the Passover lamb (Exod 12:46; John 19:36; 1 Cor 5:7); and Jubilee (Lev 25; Luke 4:18–19). Compared to those, there is overwhelming evidence that Yahweh's tithe typifies the saints unmerited inheritance in Christ and His eternal kingdom. Sidney Greidanus proposes typology as one of seven legitimate ways to move from the OT to Christ in the NT and James Hamilton contends that without typology “we cannot understand the

⁷⁵² Bullinger, *Number in Scripture*, 261–62 (emphasis supplied).

New Testament interpretation of the Old.”⁷⁵³ Leonhard Goppelt describes three essential elements of a biblical type. It must be (1) an historical fact that is (2) a “divinely ordained” representation of future realities that (3) “will be even greater and more complete.”⁷⁵⁴ As next shown, Yahweh “divinely ordained” His inheritance tithe as a representation of the future reality of the saints’ unmerited inheritance that is far greater than Israel’s land of promised inheritance.

The Tithe Is Inseparably Related to Christ as the Divine Donor of Unmerited Inheritance

Chapter One describes how Yahweh first introduces the tithe ordinance after He disinherits Levi and specifically relates His tithe to the doctrine of inheritance seven times in seven verses (Num 18:20–26).⁷⁵⁵ Chapter Three explains how Yahweh made the sojourning Gentiles and Jewish widows and fatherless—whom He similarly disinherited from the land—*pari materia* co-beneficiaries with Levi. Cutler correctly posits that the disinherited need the Father,

⁷⁵³ Sidney Greidanus, “Preaching Christ from the Old Testament: A Look Back after Thirty Years,” *Calvin Theological Journal* 56, no. 2 (November 2021): 324. The others are (1) redemptive-historical progression, (2) promise fulfillment, (3) analogy, (4) longitudinal themes, (5) New Testament references, and (6) contrast. See also, James M. Hamilton Jr., “The Typology of David’s Rise to Power: Messianic Patterns in the Book of Samuel,” *Southern Baptist Journal of Theology* 16, no. 2 (Summer 2012): 4; E. Earle Ellis, “Biblical Interpretation in the New Testament Church,” in *Text, Translation, Reading, and Interpretation of the Hebrew Bible in Ancient Judaism and Early Christianity*, ed. Martin J. Mulder (Philadelphia, PA: Fortress, 1988), 713 (NT typology rests upon “the conviction of a correspondence between God’s acts in the present age and those in the person and work of Jesus that inaugurated the age to come”); Edward Glenny, “Typology: A Summary of the Present Evangelical Discussion,” *Journal of the Evangelical Theological Society* 40, no. 4 (March 1997): 629 (the basis of typology “is the conviction that history is salvation history or redemptive history”); Schrock, “Investigation of Christ’s Priesthood,” 37 (“genuine typology must find its origin in the covenantal structures of the OT and NT”); Martin, *Promised Land*, 137 (“typology stresses escalation as the Old Testament story line moves forward to its New Testament fulfillment”), citing Brian J. Vickers, “The Kingdom of God in Paul’s Gospel,” *Southern Baptist Journal of Theology* 12, no.1 (2008): 62; Gentry and Wellum, *Kingdom through Covenant*, 606 (“the typological structures of Scripture are developed primarily through the covenants”).

⁷⁵⁴ Leonhard Goppelt, *Typos: The Typological Interpretation of the Old Testament in the New*, trans. Donald H. Madvig (Grand Rapids, MI: Eerdmans, 1982), 17–18. See, also G. K. Beale, *Handbook on the New Testament Use of the Old Testament: Exegesis and Interpretation* (Grand Rapids, MI: Baker, 2012), 16–25, who lists five elements of typology to conclude that it includes some kind of prophetic sense, as viewed from the NT perspective.

⁷⁵⁵ Israel’s national existence “depends upon this land and the grace of God.” Patrick D. Miller, “Gift of God: Deuteronomic Theology of the Land,” *Interpretation* 23, no. 4 (October 1969): 453, 459.

who finds “good pleasure” (Luke 12:32) in providing His kingdom inheritance.⁷⁵⁶

At the inauguration of the new creation, the beloved “will inherit these things, and I will be his God and he will be My son” (Rev 21:7). This inheritance by “the sons of God” is the same expression Paul uses to describe that “creation waits eagerly for the revealing of the sons of God” (Rom 8:19) in the “redeemed cosmos—the new creation.”⁷⁵⁷ Thus, the inheritance typology is that Christ will ultimately fulfill His tithe when the “sons of God” are “revealed” as the last men standing after the resurrected unregenerate are thrown into the fiery lake (Rev 20:14; 21:8).

The Divine Venue, Source, and Subject Typify That Christ’s Clean Sheep Will Enter the Gates of New Jerusalem That Will Have No Temple

The significance of the tithe’s conspicuous venue cannot be overstated. Of the seven ceremonial ordinances (Deut 12:6), only the tithe was commanded to be offered away from the temple. The tithe’s divine source and subject were Yahweh ordering the land of promised inheritance to laboriously give its food. Significantly, the tithe was also the only ordinance required to be observed with live sheep.⁷⁵⁸ Moreover, sheep tithes could not be redeemed⁷⁵⁹ and

⁷⁵⁶ Cutler, “New Creation and Inheritance,” 21; Marianne M. Thompson, “‘Mercy upon All’: God as Father in the Epistle to the Romans,” in *Romans and the People of God*, ed. Sven K. Soderlund and N. T. Wright (Grand Rapids, MI: Eerdmans, 1999), 206; James D. Dunn, *The Epistle to the Galatians* (Dallas, TX: Nelson, 1990), 208. See also, Gordon Fee, *Galatians: A Pentecostal Commentary* (Dorset, UK: Deo, 2007), 144; Leon Morris, *Galatians: Paul’s Charter of Christian Freedom* (Downers Grove, IL: InterVarsity, 1996), 124; Letty M. Russell, “Unto the Thousandth Generation,” in *Hagar, Sarah, and Their Children*, ed. Phyllis Trible (Louisville, KY: Westminster, 2006), 3–4.

⁷⁵⁷ N. T. Wright, “New Exodus, New Inheritance: The Narrative Substructure of Romans 3–8,” in *Romans and the People of God*, 30. John Kirk aptly designates this as a “new creation inheritance.” J. Daniel Kirk, *Unlocking Romans: Resurrection and the Justification of God* (Grand Rapids, MI: Eerdmans, 2008), 156.

⁷⁵⁸ Passover, the firstborn ordinance, the Day of Atonement, and burnt, peace, sin, and guilt offerings required the death of animals, their life blood typifying Yahweh’s sacrificial atonement or redemption (Lev 17:11).

⁷⁵⁹ Victor P. Hamilton, *Exodus: An Exegetical Commentary* (Grand Rapids, MI: Baker, 2011), 210. Because sheep typify the redeemed beloved of God, sheep tithes could not be redeemed, as fruit and grain tithes could be. Redemption was by money earned by man’s labor. Because sheep tithes typified Christ’s redemptive work, redeeming sheep tithes would be as offensive to the once-smitten Messiah (Isa 53:4) as Moses striking the typical rock a second time—which cost him entry into the land of promised inheritance.

had to be offered “at your gates.” Chapter Four discusses the nexus between ANE gates’ social significance and Jesus’s declaration, “I am the *door* for the sheep” (John 10:7), which Thayer indexes with those in Revelation that depict “access into God’s eternal kingdom.”⁷⁶⁰ The tithes of clean sheep thus typify eternal life (Rev 21:7)⁷⁶¹ because only those whose names are written in the Lamb’s book of life may enter the “never-closed gates” of New Jerusalem (Rev 21:25–27) that will have no temple (Rev 21:22). Köstenberger observes that “the silence regarding the temple in John 13–21 is a rhetorical device pointing to Jesus as its permanent replacement.”⁷⁶²

The Divine Timing and Frequency of the “End of Every Third Year” Typify the “End” When God Will Be “All in All”

The tithe was conspicuous by its divine timing and frequency whereby tithes could only be offered at “the end of every third year” (Deut 14:28). Christ is “the End” (Rev 21:6) and the number three depicts divine fullness. These two divine tithe elements will be fulfilled at “the end, when He hands over the kingdom to the God and Father” (1 Cor 15:24) “so that God may be all in

⁷⁶⁰ Thayer, *Greek Lexicon*, 293. To freely come and go was “the Jewish way of describing a life that is absolutely secure and safe.” William Barclay, *The Gospel of John*, vol. 2, (Philadelphia, PA: Westminster, 1975), 69.

⁷⁶¹ For scholarship on Jesus’s extensive use of the sheep metaphor, see Jerome H. Neyrey, “The ‘Noble Shepherd’ in John 10: Cultural and Rhetorical Background,” *Journal of Biblical Literature* 120, no. 2 (Summer 2001): 267–91; Jey J. Kanagaraj, *John: A New Covenant Commentary* (Cambridge, UK: Lutterworth, 2013), 109 (“in Jesus, the eschatological ingathering of Jews and Gentiles is dawned”); Frederick D. Bruner, *The Gospel of John: A Commentary* (Grand Rapids, MI: Eerdmans, 2012), 617 (“commentary tradition is unanimous” in seeing Ezek 34 as the major background for John 10); John F. Walvoord, “Future Work of Christ: The Millennial Kingdom and the Eternal State,” *Bibliotheca Sacra* 123, no. 492 (October–December 1966): 299 (Jesus’s death “benefits both the sheep currently around him and those scattered”); Nathan H. Gunter, “For the Flock: Impetus for Shepherd Leadership in John 10,” *Journal of Applied Christian Leadership* 10, no. 1 (2016): 9 (Jesus identifies Himself with the Davidic shepherd predicted in Ezek 34, Jer 23, and Zech 9–12); Timothy Laniak, *Shepherds after My Own Heart: Pastoral Traditions and Leadership in the Bible* (Downers Grove, IL: InterVarsity, 2006), 146 (“God’s right to terminate his obligations to Israel becomes the background for underscoring the unmerited and unexpected nature of the restoration of his people”).

⁷⁶² Andreas J. Köstenberger, *A Theology of John’s Gospel and Letters* (Grand Rapids, MI: Zondervan, 2009), 424–25. See also, Burge, *Jesus and the Land*, 53 (John 15:1–6 is the “most profound theological relocation of Israel’s holy space”).

all” (1 Cor 15:28). That divine fullness of the Triune Godhead⁷⁶³ aligns with the triennial tithe allowing the beneficiaries to “eat and be satisfied” (Deut 14:29) as they will in the new creation (Rev 22:2, 14). Hebrews, the quintessential typology epistle, furthers this clear nexus between the end and eternal inheritance in Christ, whose “years will not come to an end” (Heb 1:11).

The Divine Object, Covenantal Purpose, and Motivation Typify Christ Conquering Death and His Presence Indwelling His People

Chapter One demonstrates how the tithe was governed by the doctrine of covenantal priesthood. Israel’s firstborn priests received no tithes. Only the mediatorial Levitical priests received tithes as a reward for their wilderness predecessors keeping Israel away from Yahweh’s presence at the tabernacle so He would not kill them (Num 18:1–6). The divine motivation for offering tithes was obedience in order to receive Yahweh’s blessing (Deut 14:29), avoid His curse (Mal 3:8–11), and receive the praise, fame and honor of the nations (Deut 26:19; Mal 3:12).

These divine elements typify that the “tabernacle of God” will “dwell among men” (Rev 21:3), His presence will fill the earth, there will be no curse (Rev 22:3), sin, death (Rev 20:14), or need of a mediator, and the nations will bring glory and honor before the Lord (Rev 22:26).

John’s New Creation Vision Incorporates the Divine Elements of Yahweh’s Tithe

There are twelve divine elements of the sacred tithe: (1) Yahweh gave (donor) (2) the tenth (amount) of (3) alive sheep but no sea life (subject) (4) from the land of promised inheritance (source) when they were (5) offered to Yahweh and given (observance) (6) at “your gates” away from the temple (venue) so that (7) the disinherited “in your town” (beneficiaries) (8)

⁷⁶³ The Spirit uses the term “fullness” to refer to the Triune Godhead (John 1:16; Col 2:9; Eph 3:19; 4:13).

could be satisfied (purpose) (9) by food tithes received at the end (timing) (10) of the third year (frequency), whereby (11) Israel would avoid curses and receive Yahweh's blessing and the praise and honor of the nations (motivation) and (12) sustain mediatorial priests who kept Israel from being killed by approaching the Lord's presence at the tabernacle (object). As the following table shows, Scripture's eschatological instruction aligns with those twelve divine elements:

Divine Element	Tithe Ordinance Description	Mosaic Statutes	Typological Fulfillment	New Covenant References
Subject	alive, clean sheep but no sea life	Lev 27:32; Deut 14:28	the "clean" sheep named in the Lamb's book enter the "gates" and there will be "no temple" or sea	Rev 21:1, 22, 25, 27
Venue	"your gates" away from the temple	Deut 14:28		
Frequency	"every third year, the year of the tithe"	Deut 14:28; 26:12	Christ hands the kingdom to the Father at "the end" and saints eat of the tree of life, where <i>three</i> typifies the fullness (1) by which the tithe satisfied and (2) of the Godhead, who will be "all in all"	1 Cor 15:24–28; Rev 20:14; 21:4; 22:14
Timing	"the end" of "the year of the tithe"	Deut 14:28		
Temporal Purpose	eat and be satisfied from their inheritance tithes	Deut 14:29; 26:12		
Source	land of unmerited inheritance	Lev 27:30	an inherited sonship that is unmerited and "without cost" is given to the saints to enjoy the new earth by God, who is "all in all," and "the end," whose years "have no end"	Rev 21:1, 6–7; Heb 1:12
Beneficiaries	persons Yahweh disinherited from the land	Deut 14:29; Num 18:20–26		
Observance, Donor	offered to Yahweh and given by Him at the end of the third year to disinherited beneficiaries	Num 18:21–26; Deut 14:29; 26:12		
Object, Covenantal Purpose, Motivation	sustain mediator-priests who kept Israel from the Lord's tabernacle presence, avoid curses, and receive praise and honor of the nations	Num 18:1–6; Deut 26:15–19; 28:39–40; Mal 3:9–12	the Lord will tabernacle among His people, who will enjoy His presence, there will be no curse, and the nations will bring glory and honor before the Lord	Rev 21:24, 26; 22:3
Amount	a nominal <i>tenth</i>	Lev 27:30	new creation's ordinal perfection typified by <i>ten</i>	Rev 21–22

Conclusion

This chapter describes NT illumination of OT land promises. Paul's inheritance teaching affirms Jesus's instruction that the saints will inherit the earth and describes the source of that inheritance as Yahweh's Gen 15 land inheritance covenant with Abram.

It also advances Croteau's important work regarding fulfillment and typology of the tithe. Christ's precursory tithe fulfillment was at His Atonement in "the year of the tithe," in the sixth year of the tithe cycle, honoring Yahweh's Lev 25:21 promise. That sixth year aligns with Christ's proclamation that He fulfilled Isaiah's Jubilee prophecy because His miraculous grain crop accommodated the double land sabbatical caused by Jubilee. The firstfruits of Christ's Atonement were saved at Pentecost as that miraculous crop was being harvested (James 1:18).

Christ's ultimate tithe fulfillment awaits completion of His redemptive work of a new creation and defeating death. The saints will receive their inheritance "at the end" when Christ hands the kingdom to the Father (1 Cor 15:24) and the sons of God will be revealed to a groaning creation that awaits the new creation of the eternal kingdom (Rom 8:22).⁷⁶⁴

John's new creation vision incorporates key divine elements of Yahweh's tithe and the ordinal perfection marked by the number *ten*. No other ceremonial ordinance contains those twelve conspicuous elements—making Yahweh's tithe uniquely typological of Christ's redemptive work of providing His unmerited inheritance in His worldwide eternal kingdom of the new creation.⁷⁶⁵

⁷⁶⁴ See, e.g., William J. Dumbrell, *The End of the Beginning: Revelation 21–22 and the Old Testament* (Eugene, OR: Wipf and Stock, 2001), 195 (biblical theology turns on the trifold axis of creation, redemption, and new creation); A. Yarbrow Collins, "Numerical Symbolism in Jewish and Early Christian Apocalyptic Literature," in *Cosmology and Eschatology in Jewish and Christian Apocalypticism* (Leiden: Brill, 1996), 137 (there is nothing "random or accidental" in Revelation's symbolism because there is "a divine plan, all is in God's control").

⁷⁶⁵ Inheritance "is not earned but simply received." John MacArthur, *Galatians* (Chicago, IL: Moody, 1987), 91; Ryken, *Galatians*, 105 ("No one ever works for an inheritance!"); Rene A. Lopez, "The Pauline Vice List

CHAPTER NINE: SUMMATION AND CONCLUDING EXHORTATION

The dissertation's thesis is that Moses commanded two tithe rituals but only one was "offered to Yahweh" and simultaneously given by Him to persons He disinherited from the land—its divine elements uniquely typifying the saints' unmerited inheritance in Christ and His worldwide eternal kingdom of a new creation. This chapter reviews the study's three goals and provides a summation of seven unique contributions to the scholarly dialogue that combine to validate the dissertation's thesis. It concludes with exhortation for how the academy may reform its tithe scholarship to better edify the church.

Review of the Dissertation's Three Goals

Chapter One identifies the dissertation's three goals. The first is to encourage a more focused academic conversation wherein all contributors speak the same hermeneutical language and are insulated from presuppositions, Pharisaic traditions, and exegetical fallacies. Thus, Chapter Two offers a hermeneutical method for expositing the tithe statutes whereby students identify the tithe *sedes doctrinae* and exposit it (1) *de novo* and against (2) the Covenant Code that commands no tithes, (3) other Pentateuchal tithe statutes, (4) land sabbatical statutes that governed the tithe's divine frequency and amount, and (5) prophetic commentary on the Law.

Chapter Three applies that methodology to demonstrate that tithes could not be given 30% of the years, making an annual tithe—had Moses actually commanded one—impossible to obey 58% of the years.⁷⁶⁶ Because "the law requires nothing impossible,"⁷⁶⁷ that scriptural

and Inheriting the Kingdom" (PhD diss., Dallas Theological Seminary, 2010), 193 (becoming an heir according to promise "is solely based upon faith in Christ and is not earned by any merit").

⁷⁶⁶ Annual tithes were precluded an additional 28% of the years because Israel was commanded to offer a triennial—not annual—tithe of "all your produce" (Deut 14:28).

⁷⁶⁷ Bouvier, *Dictionary of Law*, 136.

instruction negates the Num 18 phantom annual tithe promoted by Josephus disciples Kelly, Croteau, and MacArthur. Chapters Two and Three also relate to the study's second goal, which is to redirect scholarly focus away from Josephus's "rewritten Bible"⁷⁶⁸ to "My statutes"—precisely as Yahweh's prophet exhorted (Mal 3:7–10).

The third goal is to exposit the statutes, derive the twelve divine elements of Yahweh's tithe, and demonstrate that it has nothing whatsoever to do with "giving to God." Rather, it has everything to do with (1) Yahweh giving unmerited gifts of food to persons He disinherited from the land and (2) its typology of the saints' unmerited inheritance in Christ.⁷⁶⁹ Chapters Four and Eight explain those divine elements and identify their use in John's revelation (Rev 21–22).

Review of the Dissertation's Seven Unique Contributions

This study makes seven first-published contributions to the academy's tithe conversation.

Contribution 1: Tithes Were *Given* (*nathan*) by Yahweh—Not to Him

Academy tithe scholarship notwithstanding, the tithe ordinance has absolutely nothing to do with "giving to God." The Covenant Code⁷⁷⁰ contains "every commandment" for worship under Israel's firstborn priesthood (Heb 9:19)—including treatment of widows, fatherless, and

⁷⁶⁸ Feldman, *Studies in Josephus's Rewritten Bible*.

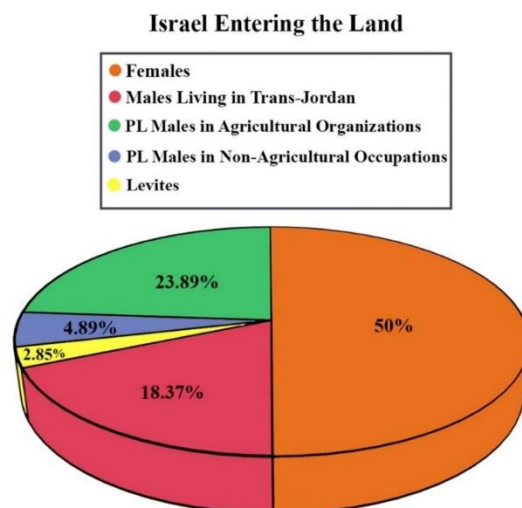
⁷⁶⁹ Scripture presents a divine chronology of Christ's redemptive work through the ordinances and convocations. Tithes could be given only at "the end of the year"—following Passover (His death), Feast of Bread (His burial), firstfruits (His resurrection), Feast of Weeks (harvest of the saints), Trumpets (rapture of the Body of Christ), Day of Atonement (the Great Tribulation), and Feast of Ingathering (gathering non-church saints for the marriage feast in the millennial kingdom). All that redemptive work is followed by the saints' inheritance (Rev 21:7) given at "the end" of redemptive history (1 Cor 15:23–27) preparatory to the eternal kingdom, the antitype of tithes given at the end of the year.

⁷⁷⁰ Of the seven ceremonial ordinances Israel was commanded to observe in the land (Deut 12:6), the Covenant Code contains only five. Tithes and most holy votive offerings were introduced in consecutive verses (Lev 27:28–30) only after the golden calf idolatry, change of the priesthood, and "necessary" change of worship laws (Heb 7:12).

aliens—but conspicuously excludes tithes. Moreover, it does not distinguish Levi as a unique tribe. Thus, after Moses sprinkled the Covenant Code with the blood of the covenant, something momentous happened to cause Yahweh to give tithes to Levites, widows, fatherless, and aliens.

That historical plot twist was Israel’s golden calf idolatry. In response, Yahweh changed the covenantal priesthood from Israel’s firstborns to the Levites (Num 3:12–13), which change “necessarily” resulted in a “change of law also” (Heb 7:12). Two such changes were to deny Levi his promised inheritance and to substitute therefor Yahweh’s inheritance tithe of food (Num 18:26). Thus, it was quite impossible for Israel to *give* (*nathan*) a tithe to Yahweh that He declared in the wilderness was already His to *nathan* to those He disinherited from the land of promised inheritance (Lev 27:30; Num 18:21; Deut 14:29). That explains why there is no scriptural record in redemptive history of anybody *nathan* a tithe to Yahweh.⁷⁷¹

Moreover, the divine source of tithes—Israel’s unmerited land inheritance—reveals that very few covenantal community members could even “offer” (*rum*) tithes to Yahweh (Num 18:24)—much less “give” (*nathan*) them to Him—as the following chart depicts:



⁷⁷¹ Although Köstenberger is correct that “we don’t start with words,” the word *nathan* demonstrably “ends” any argument that tithes were “given to God.”

Tithes could be offered only “of the land” by the “sons of Israel” (Lev 27:30; Num 18:24). Those laws necessarily prohibit tithe offerings by: (1) half of the covenantal community who were female—including women owning food-producing land (Prov 15:25), (2) trans-Jordan tribal males (18.37%), (3) males engaged in non-agricultural occupations in the land (4.89%),⁷⁷² and (4) Levites (2.85%). Those persons combine to constitute a remarkable 76.11% of Israel’s covenantal community who could not offer tithes.⁷⁷³

From the 23.89% reflected in the chart who could potentially offer scriptural tithes, five unquantifiable reductions for non-tithers⁷⁷⁴ must be noted: (1) sons who moved outside of Israel (Deut 12:19; 14:27), (2) sojourning Gentile agriculturists (Lev 25:47), (3) husbandmen who owned insufficient freely-inherited land to offer animal tithes, (4) agricultural laborers who were paid daily cash wages, and (5) adult family members who worked their fathers’ land.⁷⁷⁵

Moreover, Chapter Four demonstrates that Yahweh’s inheritance and agricultural economics laws combined with Joshua’s small individual allotments to inform that—other than firstborns in the first couple of generations—Israel’s husbandmen did not own enough freely-

⁷⁷² Chapter Four explains that 17% of people historically were engaged in non-agricultural occupations. Fourastié, “Economic Changes,” 32. Applying that figure to the 28.78% of Israel who were non-Levite male PL residents yields another 4.89% of Israel who could not offer tithes ($17\% \times 28.78\% = 4.89\%$).

⁷⁷³ Students who compare grace giving to the tithe ordinance should consider the ordinance that is much more applicable—freewill offerings. Unlike tithes, freewill offerings could be made by (1) women, (2) non-agriculturists, and (3) persons living outside the land (Exod 35:22, 29; 36:3). Moses’s description of their motivation (“all whose hearts moved them”) perfectly aligns with Paul’s grace giving teaching.

⁷⁷⁴ The best-case scenario for the maximum percentage of tithers among obedient Israel is reflected in the chart, less unquantifiable reductions. Ownership statistics during the monarchic period are distorted by royal land extraction. See, e.g., Gale A. Yee, “‘He Will Take the Best of Your Fields’: Royal Feasts and Rural Extraction,” *Journal of Biblical Literature* 136, no. 4 (December 2017): 821–38. That extraction is extraneous to this study, which focuses on Yahweh’s divine plan based upon Israel’s obedience.

⁷⁷⁵ Okyere and Darko, “Honour and Shame,” *Theoforum* 49, no. 1 (2019): 75–92. Teaching the tithe’s divine elements insulates interpreters from erroneous conclusions, such as that offered by Harrell, who believes that Jesus’s approval of the Pharisees’ tithing must “lead one to conclude that Jesus did tithe. He would not commend others for something that was not in his own personal practice.” James L. Harrell, “Matthew 23:23,” in *Stewardship Study Series* (Jacksonville, FL: Florida Baptist Convention, 2001), 94.

-inherited land to tithe animals. The numbers were not much better for fruit farmers. In Jesus's Matt 20:1–16 parable, only the vineyard owner—something less than 6.25% of the agriculturists in the parable—could offer tithes, meaning daily farm laborers greatly exceeded tithing stewards.

Thus, although unquantifiable, those factors combine to reveal that professional, tithing agriculturists were something less than 20% of the covenantal community. Simply stated—even if the Law had permitted tithes to be given *to Yahweh* rather than *by Him*—a tithe given only 28% of the years by less than 20% of the covenantal people falls far short of an ordinance designed for Israel to “give to God.” Rather, Yahweh was the divine donor of food tithes that He gave to persons He disinherited from the land (Num 18:21; Deut 14:29). Giving His inheritance tithe at the “end” of the year typifies that the saints will receive their eternal inheritance at the “end” when He hands the kingdom to the Father (Rev 21:4–7; 1 Cor 15:24).

Contribution 2: Moses Commanded Two Tithes but Only One Was “Offered to the Lord” (Num 18:24)

Moses commanded two rituals in the tithe *sedes doctrinae*: (1) eating the annual Party Grain Tithe (Deut 14:22–27) and (2) offering to the Lord the triennial Sacred Funding Tithe by giving it to the disinherited (Deut 14:28–29). The tithe mentioned in Num 18:24–26 (called the “Levitical tithe” by Josephus disciples) is singular—meaning only one of the two tithes was “offered to the Lord.” Since that singular tithe could be “eaten anywhere”—but the Party Grain Tithe could be eaten only at the name place (Deut 12:11, 17–18; 14:23) and was not “offered to the Lord”⁷⁷⁶—the tithe mentioned in Num 18 is the triennial Sacred Funding Tithe.

This interpretation is confirmed by Moses's use of *sacred* (*qadosh*, *qodesh*) and *the tithe* (*hamma 'āsēr*) in his triennial tithe command to the sons (Deut 26:12–13) and his instructions to

⁷⁷⁶ Moses twice lists the various “offerings to the Lord” made at the feasts (Lev 23:37–38; Num 29:39) and both specifically exclude grain tithes and the sons' tithe offering (*terumah*) (Num 18:24).

Levi (Num 18:26, 32). Significantly, those are the Law's only occurrences of the articular tithe. Thus, under the Num 18 gift-command literary structure, the Sacred Funding Tithe bears both statutory indicia of the offering that funded Yahweh's Num 18:26 tithe to Levi.

Contribution 3: Exposition of Yahweh's Tithe against the Land Sabbatical and Jubilee Commands

Since tithes were produce "of the land" (Lev 27:30), the tithe's divine frequency and amount were naturally reduced by Yahweh's land sabbatical and Jubilee commands that governed when the land's produce could be gathered and tithed against. Thus, the third most curious aspect of academy tithe scholarship—behind relying upon Josephus and post-Pentateuch descriptive narratives—is its substandard scholarly devotion to these critically important statutes.

Chapters Three and Four provide thorough exposition of the Pentateuchal tithe, land sabbatical, and Jubilee statutes to demonstrate that Yahweh gave His tithe only 28% of the years. That divine frequency resulted in His effective annual tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%) that provided for the Levites (2.85% of Israel's settling population), widows, fatherless, and proselyte Gentiles. Chapter Four explains how the twelve divine elements are intentionally and inseparably related, such that each illuminates and confirms the others.

Contribution 4: Reconciliation of How Both Tithe Commands Could Be Obeyed Exactly as Written, as Deut 4:2 Requires

Chapter One cites many scholars who adopt the sages' practice of "substituting" the Sacred Funding Tithe for the Party Grain Tithe in the triennial "year of the tithe." The sages opted for substitution because they did not distinguish the different divine subjects of the two tithes in Deut 14:22–29 and therefore could not reconcile perceived conflicting commands. Although Croteau opines that the sages' substitution practice "creates more problems than it

solves,”⁷⁷⁷ scholars must go further and affirmatively refute it as expressly contradicting Mosaic instruction that no word can be added to or taken from the tithe commandments (Deut 4:2).

No cited scholar suggests how both tithes commanded in Deut 14:22–29 could be observed in “the year of the tithe.” This dissertation offers the first published reconciliation of those perceived incompatible commands, the key to which is the different divine subjects of the two tithe rituals. Since the Party Grain Tithe’s divine subject was exclusively *sown tebuah* (Deut 14:22) no reconciliation is required for fruit or animal farmers—the only tithe they observed was the triennial tithe of “all your *tebuah*” (Deut 14:28) (i.e., they had no *sown tebuah*).

For grain farmers, the commands are reconciled by the fact that they were not required to observe the Party Grain tithe with “new” grain. That explains how they could observe both tithes in “the year of the tithe.” In those years, they observed (1) the Sacred Funding Tithe by offering their “new grain” “of that [articular third] year” (Deut 14:28) and (2) the Party Grain Tithe by eating “old grain” funded by Yahweh’s triple-blessing crop that only benefitted grain farmers.

Yahweh had a particularly good reason for limiting the feast tithe’s divine subject to grain. No cited scholar observes but Chapter Three demonstrates that grain was the only Lev 27 tithe asset that Israel could possibly eat as a tithe at the feasts every year. The triennial “year of the tithe” never fell on a sabbatical or Jubilee year, further illuminating Yahweh’s excellence.

Contribution 5: “Even Levi Has Been Received” through Abram’s Tithe, the Most Important Tithe in Redemptive History

Chapter Seven argues that Abram’s tithe is the most important tithe in redemptive history. Because Abram’s tithe contradicted all twelve divine elements of Yahweh’s tithe, their

⁷⁷⁷ Croteau, “Analysis of Tithing,” 97. Despite that observation, Croteau, Kelly, and MacArthur—all Josephus disciples—offer no explanation for how Israel could possibly obey both the Deut 14:28 command to deposit “all your produce” at “your gates” and the command they concoct from Num 18 to deposit the “entire tithe” annually at the name place or Levitical cities. Their three-tithe model actually creates unsolvable problems.

only nexus is that they each involved a *tenth* of something (i.e., Yahweh’s *tenth* of non-choice animals but no goods vs. Abram’s *tenth* of choice goods but no animals). However, that is the only nexus the Spirit needed for His typological instruction about Christ’s royal priesthood that is otherwise “hard to explain” (Heb 5:11).

The Spirit illuminates the significance of Abram’s tithe: “to say a word, even Levi has been received” by Melchizedek’s prototypical royal priesthood (Heb 7:9). Even though non-church Israel’s kingdom worship will be observed under a different covenant and priesthood from their OT worship, the instruction that Levi “has been received” by Christ’s antitypical priesthood resolves how—under Ezekiel’s millennial kingdom vision—Levite priests will serve the temple as Christ’s royal firstborn priests.⁷⁷⁸

More importantly, Abram’s providential tithe explains how Gentile church saints, who were formally “strangers to the covenants of promise” (Eph 2:12), become royal firstborn priests (1 Pet 2:9; Rev 5:10). Paul engages in his own bit of typology to further the teaching of Heb 7:9: “if you belong to Christ, then you are Abraham’s descendants and heirs according to promise” (Gal 3:29). Thus, church saints are received by Christ’s priesthood because they are (“to say a word”) “descendants” of Abraham who were typically “in his loins” when Melchizedek received that providential tithe from “the one who had the promises.”

Contribution 6: Christ’s Precursory Tithe Fulfillment Was at His Atonement in “the Year of the tithe,” in the Sixth Year of the Cycle

Chapter Eight argues that Jesus preliminarily fulfilled Yahweh’s tithe in “the year of the

⁷⁷⁸ The abolition of the Levitical priesthood is one of two reasons Carson cites for rejecting a literal reading of Ezek 40–48. Carson, “The Lord Is There,” 46–48. Hebrews 7:9 answers that objection because all kingdom saints will serve as Christ’s royal firstborn priests. Thus, the Levite priests in Ezekiel’s vision will fulfill the mission of Israel witnessing Christ to the nations—as Yahweh intended Israel’s royal firstborn priests to witness Him to the nations (Exod 19:5–6; Ezek 36:23–36).

tithe”—in the sixth year of the tithing cycle rather than the third year—honoring Yahweh’s promise to “bring My blessing on you in the sixth year” (Lev 25:21). That is why Christ compared His Atonement to a grain of wheat that dies, comes to life, and bears fruit (John 12:23–25), making the year 6 triple-blessing wheat crop typical of His Atonement.

Christ’s second typological reference to His redemptive work is claiming to fulfill Isaiah’s Jubilee prophecy (Luke 4:16–21). As shown in Chapter Three, Jubilee created a double land sabbatical and was inseparably connected to Yahweh’s triple-blessing grain crop. Moreover, Jubilee returned Israel to their allotted land inheritance (Lev 25:10), again confirming the inheritance typology of the tithe ordinance that specifically accommodated Jubilee.

Thus, Scripture reveals a perfect seven-part typology of Christ’s precursory tithe fulfillment. He (1) declared that His Atonement was antitypical of a grain of wheat that must die, come to life, and bear fruit (John 12:23–25), (2) fulfilled Isaiah’s Jubilee prophecy of Israel’s reclaimed inheritance (Luke 4:18–19; Isa 61:7), and (3) provided His Atonement in “the year of the tithe,” in the sixth year of the cycle (Matt 12:1; 23:23), (4) honoring Yahweh’s promise to “bring My blessing on you in the sixth year” (Lev 25:21) that (5) brought a triple-blessing wheat crop to accommodate Jubilee as (6) the blessed crop neared its Pentecost harvest that (7) itself typified the spiritual “firstfruits” of the Atonement (James 1:18). “Great are the works of the Lord; they are studied by all who delight in them” (Ps 111:2).

Contribution 7: Christ’s Ultimate Fulfillment of His Tithe and the Typology of its Divine Elements

Chapter Eight argues that Christ will ultimately fulfill the tithe ordinance when He completes His redemptive work of a new creation and defeats death preparatory to His eternal kingdom. Under the twelve divine elements of the sacred tithe, (1) Yahweh gave (donor) (2) a

tenth (amount) of (3) alive clean sheep but no sea life (subject) (4) from the land of promised inheritance (source) when tithes were (5) simultaneously *offered* to Him and *given* (observance) (6) at “your gates” away from the temple (venue) so that (7) the disinherited (beneficiaries) (8) could “eat and be satisfied” (purpose) (9) by tithes received at the end (timing) (10) of every third year (frequency), whereby Israel (11) would avoid curses, receive Yahweh’s blessing, enjoy the praise and honor of the nations (motivation), and (12) sustain mediatorial priests who kept Israel from being killed for approaching the Lord’s presence at the tabernacle (object).

John’s eschatological vision aligns with those divine elements. The saints will “inherit these things” (Rev 21:7) when His millennial kingdom merges into the eternal kingdom at “the end” when the Triune God is “all in all” (1 Cor 15:24–25), there will be “no sea” (Rev 21:1), the clean, alive sheep enter the “never-closed gates” of New Jerusalem (Rev 21:25) that will have “no temple” (Rev 21:22), there will be no curse of death (Rev 22:3–4), the Lord will tabernacle among His people (Rev 21:4), the nations will bring their honor and glory into His presence (Rev 21:24–25), and Christ’s new heaven and earth will complete Christ’s ordinal perfection marked by the number *ten*.

Chapter Eight provides a table reflecting fulfillment of those divine elements in the writings of Paul and John. No other ordinance contains those twelve conspicuous elements, making Yahweh’s tithe uniquely typological of Christ’s redemptive work of providing the saints’ unmerited eternal inheritance in Himself, His new creation, and His worldwide eternal kingdom.

Concluding Exhortation

The fifth pillar of Köstenberger’s “Eight Pillars of Scholarly Excellence” is “a love for

church,”⁷⁷⁹ where one seeks to equip and edify the saints. To achieve that excellence goal, the academy’s tithe scholarship must be substantially reformed. For example, once properly analyzed against the Law, there is little difference between Croteau’s essential exposition and that of the tithe-takers he criticizes for “theological nuancing.”⁷⁸⁰ In fact, Croteau affirms all four of their main premises: (1) the effective annual amount (9.8–10%),⁷⁸¹ (2) subject (“income” rather than food assets), (3) venue (temple storehouse rather than “your gates”), and (4) object (i.e., Croteau teaches that New Covenant saints “fulfill” the tithe-giving Levitical priesthood⁷⁸² instead of Israel’s royal firstborn priests who received and gave no tithes).

Thus, Croteau actually fosters the tithe-takers’ essential argument that (1) saints should give about 10% (2) of their annual “income” to (3) the body of Christ, who “fulfill” the tithe-giving Levitical priesthood and are the antitype of the temple, (4) to be stewarded by the spiritual leadership of local pastor-teachers, just as the Levites tithed to the priests (Num 18:26) and the saints laid income at the apostles’ feet to support the Jerusalem church (Acts 4:35–36).

Therefore, Köstenberger’s “pillars of excellence” demand serious reform of academic tithe scholarship.⁷⁸³ Since *tithe* is associated with *ten*, this section identifies ten areas where

⁷⁷⁹ Andreas J. Köstenberger, “Editorial,” *Journal of the Evangelical Theological Society* 63, no. 1 (March 2020): 2.

⁷⁸⁰ Croteau, “Reconstructing Giving,” 244.

⁷⁸¹ Chapter Four demonstrates that the three-tithe model promoted by Josephus disciples—even assuming 10% for the Num 18 annual phantom tithe—results in an effective annual tithe offering of 9.8% rather than 23.3%.

⁷⁸² Croteau, “Analysis of Tithing,” 211, 237 (the “Levitical tithe” was fulfilled because its priesthood “has been fulfilled by Christians”). However, Peter quotes Exod 19:5–6 when teaching that the saints are a royal priesthood, identifying them with Israel’s firstborn priests who neither received nor gave tithes (1 Pet 2:9)—not the tithe-giving Levitical priesthood. That is no idle reference. See, e.g., Köstenberger, *Salvation*, 93 (Peter’s vision “appears to take its cue from the Old Testament,” citing Exod 19:6). As shown, the Levitical priesthood was not inaugurated until after Exod 19 and Israel’s golden calf idolatry in Exod 32.

⁷⁸³ The academy can reform its tithe scholarship to better edify the saints by accurately teaching (1) the effective annual tithe amount was 0–5%, depending upon (2) what food assets persons produced of their unmerited land inheritance, if any, (3) that were deposited 28% of the years (4) in their home cities away from the temple (5) by less than 20% of the covenantal community to (6) feed persons (7) whom Yahweh disinherited from the land of

reform will enable the academy to better edify the church with its tithe scholarship.

Reform 1: Avoid the Exegetical Fallacy of Making a Simplistic Appeal to Josephus's Unscriptural Three-Tithe Model

The first footnote in this study cites Feldman's work on *Josephus's Rewritten Bible*, as later supplemented by numerous scholars who cast doubt on Josephus's exegeses. That choice is intentional because the chief hermeneutical defect of academy tithe scholarship is its curious vulnerability to the exegetical fallacy of "simplistic appeals to noted authority." The fallacy is that "unless the authority's reasons are given, the only thing that such appeals establish is that the writer is under the influence of the relevant authority!"⁷⁸⁴

It confuses the saints to interject Josephus's infirm "history" of the number of tithes observed during Jesus's life.⁷⁸⁵ "It is vain to prove that which, if proven, would not aid the matter in question."⁷⁸⁶ Since the "matter in question" is how to proclaim Christ's excellence by

promise, (8) including a mediatorial priesthood charged with keeping Israel away from the Lord's presence at the tabernacle, (9) which mediatorial worship is foreign to New Covenant worship because (10) "we have an altar from which those who serve the tabernacle have no right to eat" (Heb 13:10).

⁷⁸⁴ Carson, *Exegetical Fallacies*, 77. See also, Andreas J. Köstenberger, "Invitation to Biblical Interpretation & the Hermeneutical Triad: New Hermeneutical Lenses for a New Generation of Bible Interpreters," *Criswell Theological Review* 10, no. 1 (Fall 2012): 10 (the first step of the interpretive task is "recognizing your own presuppositions"). Dempster further warns about becoming "slaves to the tyranny of non-canonical assumptions" that may result in the temptation to "avoid, maneuver around, or explain away evidence that clearly points in a certain direction and challenges our previously formulated views." Stephen G. Dempster, "The Old Testament Canon, Josephus, and Cognitive Environment," in *The Enduring Authority of the Christian Scriptures*, ed. D. A. Carson (Grand Rapids, MI: Eerdmans, 2016), 305.

⁷⁸⁵ See, e.g., Croteau, "Analysis of Tithing," 99 (adding that Josephus's understanding of multiple tithes is never challenged by "New Testament writers"). It is unclear whether by "New Testament writers" Croteau includes the Gospel writers or limits them to writers providing New Covenant worship instructions. If the former, Chapter Eight demonstrates from Matthew's Gospel that Jesus Himself negates Josephus's three-tithe model. If the latter—since the Spirit spoke of the tithe-giving Old Covenant when writing that Christ has made the first covenant "obsolete" (Heb 8:13)—it is curious that Croteau would observe that New Covenant worship instructions do not comment on the tithe. Their silence about affirmative tithe instruction is precisely what canon-sense scholarship would expect. Croteau's argument is a non sequitur based upon silence where the contra position expects that very silence.

⁷⁸⁶ Bouvier, *Dictionary of Law*, 128.

expositing Yahweh's tithe commands to Israel, citing unregenerate Josephus's "history" written 65 years after Christ's precursory tithe fulfillment is unproductive, distractive, and vain.

Although his contemporaries rejected his arguments, Lansdell got this fallacy rolling by dragging Josephus's first century three-tithe model into the twentieth century.⁷⁸⁷ Lansdell is cited by Croteau, who is cited by others, creating an aberrant chain of bloggers citing each other and sundry writers on Croteau, on Lansdell, on Josephus⁷⁸⁸ (or those on Kelly on Josephus)—without anyone attempting to validate Josephus's model or explain how any two tithes (much less three) could be observed in "the year of the tithe." It is past time to break that chain and this study is devoted to encouraging an academic dialogue that does so.⁷⁸⁹ As the internet confirms, tithe bloggers—whom laymen seek for information—will follow the academy's lead, which must be intentionally devoted to explaining the tithe's divine elements.

Reform 2: Obey Malachi's Exhortation to Return to "My Statutes" to Exposit the Tithe Ordinance

A second hermeneutical defect in academy tithe scholarship is an undue reliance upon post-Pentateuch descriptive accounts that controvert the Law. Through Malachi, Yahweh

⁷⁸⁷ Lansdell, *The Sacred Tenth*. Lansdell contemporaries who reject Josephus and exposit the two tithes identified herein include Peck, *Tithes*, 18–24; Speer, *God's Rule*, 258–60; Robertson, *Church Finance*, 112.

⁷⁸⁸ Although Josephus himself likely relied upon Tobit's second century BC three-tithe practice, he does not cite Tobit. Martin Hengel, *The Septuagint as Christian Scripture: Its Prehistory and the Problem of Its Canon* (New York, NY: T&T Clark, 2002), 102 (Josephus "utilizes 1 Maccabees while he disdains or does not know Tobit"); Juan Ossandón Widow, "Josephus and Some Books on the Borderline of the Canon," in *The Origins of the Canon of the Hebrew Bible* (Leiden: Brill, 2018), 73. Since Josephus was intent on impressing his Roman readers with his academic sources, perhaps he elected to not identify his three-tithe model with Tobit, who also wrote that burning a fish's organs would keep the devil from killing a man on his wedding night (Tobit 6:7–17).

⁷⁸⁹ As shown in Chapters Two and Three, non-topical commentators who exposit tithe statutes easily identify the key divine elements—perhaps because it never occurs to them to consult Josephus or Tobit. See also, Andreas J. Köstenberger and Michael J. Kruger, *The Heresy of Orthodoxy: How Contemporary Culture's Fascination with Diversity Has Reshaped Our Understanding of Early Christianity* (Wheaton, IL: Crossway, 2010), 160 (rejecting the thesis that apocryphal and canonical writings are equal).

provides the divine methodology for expositing His glorious tithe—“return to My statutes” (Mal 3:7–10). That infallible instruction is momentous and must be obeyed.

Chapter Five identifies where Malachi’s singular articular “the tithe and the offering” (Mal 3:8) appear in “My statutes.” The articular *tithe* (*hamma ‘ăśêr*) is the sons’ *tithe* in Deut 26:12, a construct noun rendered definite by the absolute articular “year of *hamma ‘ăśêr*.” The articular *offering* (*hattărūmāh*) is Levi’s *offering* in Num 18:26, likewise a construct noun rendered definite by the absolute articular *hamma ‘ăśêr*. Malachi’s point is that there would be “food in My house” when the definite triennial *tithe* (Deut 26:12) and definite triennial *offering* (Num 18:26) were both obeyed. Hence, the “whole nation” was under a curse—the sons for failing to bring the whole articular *tithe*, Levites for failing to make the whole articular *offering* to Yahweh, and priests for failing to ensure obedience to the ordinance (Mal 2:1–2, 7–8).

Reform 3: Abandon the “Poor Tithe” That Denigrates Christ’s Redemptive Work of Providing the Saints’ Unmerited Inheritance

Köstenberger writes that the first task in the pursuit of scholarly virtue is to proclaim the excellence of Christ.⁷⁹⁰ Calling Yahweh’s triennial inheritance tithe—which typifies Christ’s redemptive work of providing the saints’ unmerited inheritance—the “poor tithe” denigrates the excellence of His redemptive work, contradicts that scholarly virtue, and must be abandoned to never be repeated. Chapter Four devotes nine pages to explaining why Yahweh chose His tithe beneficiaries. As widely observed in recent scholarship,⁷⁹¹ the tithe beneficiaries were in *pari*

⁷⁹⁰ Andreas J. Köstenberger, “Excellence: The Character of God and the Pursuit of Scholarly Virtue,” *Criswell Theological Review*, 10, no. 1 (Fall 2012): 15.

⁷⁹¹ See, e.g., Kang, “Dialogic Significance of the Sojourner, the Fatherless, and the Widow in Deuteronomy,” 116–23; Mayes, “The Alien, the Fatherless, and the Widow,” 201; Benjamin, “Land Rights of Women in Deuteronomy,” par. 31; Glanville, “The *Gēr* (Stranger) in Deuteronomy,” 601; Gardner, “Who is Rich?” 529–30; Friedl, “Deuteronomic Social Law,” 191; Vogt, “Social Justice and the Vision of Deuteronomy,” 39; Woods, *Deuteronomy*, 205; Work, *Deuteronomy*, 259; Rodríguez, “Safeguarding Creation,” 124; Spencer, “History of Israel,” 207; Walton, *Background Commentary*, 201; Clark, “Tithe Offerings,” 159, 177; Wille, *Tithing*, 38;

materia as persons Yahweh disinherited from inheriting the land of promised inheritance—not because they were poor.

Unfortunately, that near-consensus view has not been adopted by topical academy tithe scholars who cite Josephus disciples and repeat their wealth-based teaching without challenge. The chief substantive defect of Josephus disciples is failing to teach the typology of Yahweh's tithe—how His unmerited gifts of food to persons He disinherited from the land typifies Christ's redemptive work of providing an unmerited inheritance of true food (John 6:55). It is thus untenable for Croteau to teach that the church has fulfilled a conjured “poor tithe” that the Law nowhere contemplates.⁷⁹²

Croteau's proffer contrasts with the tithe's true type under Goppelt's three-part test—(1) the “historical reality” of Yahweh denying persons an inheritance of the land and giving His tithe as their inheritance (Num 18:26), which (2) is a “divinely ordained” representation of the future

Hervey, *Tithe*, 21. See generally, Ajah, “Theological Perspectives on Tithing in the Old Testament”; Mayes, “Resident Alien, the Fatherless, and the Widow in Deuteronomy.”

⁷⁹² Croteau argues that the concocted “poor tithe” has been “fulfilled” in the New Covenant through NT passages instructing the church to care for the poor. Croteau, “Analysis of Tithing,” 234–38. However, his proffered typological fulfillment lacks all three elements that Goppelt articulates: a type must be (1) based upon an historical fact as (2) a “divinely ordained” representation of future realities that (3) “will be even greater and more complete.” Goppelt, *Typos*, 17–18.

First, Croteau does not establish the “poor tithe” as historical fact. His argument goes no deeper than to label the beneficiaries as poor by citing Lev 23:22 (which contains both “needy” and “alien”) and to curiously conclude that, “therefore, the expectation in the Mosaic law was that aliens would be among the poor.” Croteau, “Analysis of Tithing,” 234. To the contrary as shown in Chapter Two, where the legislation employs different Mosaic legal terms of art, “it intends them to bear different meanings.” Lowe and Potter, *Understanding Legislation*, 39. To be consistent in his exposition, Croteau must make the untenable argument that (1) because widows are not mentioned in Lev 23:22 (or associated with the poor in any harvest-gathering statute), (2) “the expectation in the Mosaic law was that widows would not be among the poor”—even though (3) both widows and aliens are in *pari materia* in the statute that Croteau believes necessarily describes poor people (Deut 14:29).

Despite Croteau's belief that the beneficiaries were all poor, he is exegetically bound by the tithe's divine purpose—for the disinherited to “eat and be satisfied” (Deut 14:29). Thus, Yahweh's stated purpose had nothing to do with anybody's wealth status. By definition, eating food tithes did not change aliens' status from putative “poor” to “not poor.” For Croteau to argue otherwise would ironically disqualify aliens from future enjoyment of the very harvest-gathering statute he relies upon to establish their poverty. Moreover, the putative “poor tithe” is not a “divinely ordained” representation of future realities because the church has not prevented hunger. Finally, even if the church were to prevent hunger, it would not be “even greater and more complete” because Croteau's putative antitype is no different in kind or degree than its putative type—for people to “eat and be satisfied.”

inheritance reality, that (3) “will be even greater and more complete” because the saints will receive their inheritance in Christ and His worldwide eternal kingdom of a new creation. Simply put, the OT types proclaim Christ’s excellence because they are all fulfilled by Him and not the church. Again, it is impossible to edify the church by teaching the fulfillment of Yahweh’s tithe without first identifying the divine elements of His tithe.

Reform 4: Abandon the Num 18 Phantom Annual Tithe

Under Josephus’s unscriptural model, the so-called “first tithe” is what Josephus disciples call the “Levitical tithe,”⁷⁹³—a phantom putative command to make annual offerings at the temple or Levitical cities that somehow lurks among the penumbras of Num 18, much like the Burger Court conjured a right of abortion hiding in the penumbras of the Fourteenth Amendment. Although it took fifty years to overrule *Roe v. Wade*, tithe scholarship has suffered for 2000 years from Josephus’s Num 18 phantom annual tithe. Just as there is no constitutional right to abort a child over the father’s consent, Num 18 mentions neither frequency nor venue.

Thus, it would be no less erroneous to argue that Num 18 commands tithes every four years in Shechem than to argue it commands annual tithes in Jerusalem. If scholars are free to teach frequency and venue from Num 18—that contains neither element—no one opinion is more infirm than any other. The academy must do much better. It is time to overrule Josephus.

Chapter Two provides key elements of ritual morphology to help distinguish mere tithe instructions to the sons (e.g. Lev 27:30–33)⁷⁹⁴ or Levi (Num 18:21–32) from an actual Mosaic

⁷⁹³ To be accurate, the “first” command in Scripture to offer a tithe is Num 18:26, the command for Levi to offer the best tenth of *hammaššêr* after taking *hammaššêr* from the sons. The sons were not commanded to offer that tithe in the triennial “year of *hammaššêr*” until decades later on the plains of Moab (Deut 14:28; 26:12), seventy short days before they crossed the Jordan.

⁷⁹⁴ Contrary to Carson, Lev 27 nowhere “mandated” the tithe to support the Levites. Carson, “Are Christians Required to Tithe?” 94. It simply describes the source, subject, and redemption rules. It expressly omits venue, frequency, object, beneficiaries, and a command for the sons to offer or give tithes to anybody.

command for the sons to observe the tithe ritual (Deut 14:22–29; 26:12–13). Essential to that morphology is a command specifically addressed to the sons of Israel.⁷⁹⁵ Since Yahweh’s exclusive Num 18 audience is Aaron and Moses, it cannot possibly contain a Mosaic command for the sons to offer tithes.⁷⁹⁶ Chapter Three provides a complete statutory negation of the Num 18 phantom annual tithe and Chapter Five demonstrates that Amos and Malachi both confirm the tithe’s divine triennial frequency.

Reform 5: Accurately Teach the Divine Amount of Yahweh’s Tithe

Kaiser argues that “if a tenth was the minimal amount under the Law, how can Christians do any less?”⁷⁹⁷ Croteau erroneously agrees with the “spirit” of Kaiser’s position

⁷⁹⁵ Klein, *Biblical Interpretation*, 442–43; Fee, *Read the Bible*, 177; Klingbeil, *Bridging the Gap*, 128; Wilson, *Rural Levites*, 50; Platvoet, “Ritual,” 27–33.

In teaching Matt 23:23, Croteau distinguishes Jesus’s Matt 23:2–12 audience (“the crowds and his disciples”) from His Matt 23:23 audience (the “scribes and Pharisees”). He argues that because the scribes and Pharisees were “under the old covenant,” Jesus gave the crowds and disciples the option of whether to tithe. Croteau, “‘Will a Man Rob God?’ (Malachi 3:8),” 71–72. However, since “the crowds and his disciples” were likewise “under the old covenant”—and Christ refers to the tithe as a “matter of the Law”—no such permissive option may be inferred. As Amos before Him, Jesus’s point is that the law of tithing must be observed with a proper attitude without self-righteousness—Jesus’s chief complaint against the Pharisees (i.e., He did not even address whether spice seeds were required to be tithed). Moreover, Jesus distinguishes the Pharisees’ *teaching* from their *practices* that they did *not teach*. Thus, contrary to Croteau’s conclusion, if the Pharisees taught the Jews to tithe spices, the Jews should “do and observe” that teaching because “the Pharisees have seated themselves in the chair of Moses” (Matt 23:2–3). According to Jesus, that teaching would eliminate any option for the sons to “observe their tithing rules if you wish” (as Croteau argues) and would actually make tithing spices mandatory under the Pharisees’ teaching authority until Jesus fulfills the ordinance two days later.

Curiously, although Croteau is so keen on making irrelevant distinctions between Jesus’s Matt 23 audiences, he is seemingly blind to the conspicuous fact that in Num 18 Yahweh exclusively addresses Aaron and Moses—and nowhere addresses the sons of Israel. Thus, Croteau violates the primacy he assigns to “audience” in Matt 23 to concoct from Num 18 a command for the sons to offer annual tithes at the name place—a dubious argument rendered further infirm by the fact that Num 18 nowhere mentions either a divine frequency or venue.

⁷⁹⁶ “Laws are made for no purpose unless for those who are subject.” Bouvier, *Dictionary of Law*, 128.

⁷⁹⁷ Walter C. Kaiser Jr. “The Book of Leviticus,” in *New Interpreter’s Bible*, vol. 1, *Genesis, Exodus, Leviticus*, ed. Leander E. Keck (Nashville, TN: Abingdon, 1994), 1191. This study negates Kaiser’s essential premise that the divine amount of the tithe was anywhere near ten percent. There is no such thing as a “minimum amount” for the tithe “under the law.” The different effective amounts depended upon one’s stewardship of tithe assets, if any. As shown in Chapters Three and Four, the amounts were $\leq 2.8\%$ (land-owning male Israelite husbandmen), 3.3% (land-owning male Israelite fruit farmers), 5% (land-owning male Israelite grain farmers), and 0% (everybody else, including women and Gentile food-producing landowners). It is category error for Kaiser, Croteau, or anybody else to purport to construct “new paradigms” for grace giving based upon a law that required no

but argues that “a tenth was not the minimal amount”⁷⁹⁸ because he believes it was even more:

The issue of multiple tithes (that the Israelites actually gave at least 20 percent per year) likewise *has yet to meet a satisfactory answer*. To call for the cessation of two of the three tithes while leaving one intact would seem to require some major theological nuancing.⁷⁹⁹

The quote is an example of how Josephus three-tithe disciples fail in their attempt to impeach tithe-teachers by effectively arguing, “Don’t listen to them because the Law actually required an effective annual tithe of 20–23.3%.”⁸⁰⁰ However, Chapter Four demonstrates that—rather than controverting the tithe-takers’ 10%—Josephus disciples unwittingly confirm it with a three-tithe model that yields an effective annual amount of 9.8%.

If the divine amount of Yahweh’s tithe is important enough to teach—and, like the other eleven divine elements, it certainly is—the academy must accurately teach it. The divine amount illuminates the divine object of providing a substituted inheritance by perfectly aligning with the number of covenantal community members Yahweh disinherited from the Promised Land.

Reform 6: Stop Teaching That Tithes Were against Income Rather than Assets

Chapter Four explains how the tithe involved four food assets (Lev 27:30–33) and that

tithes whatsoever for more than 80% of the covenantal community. These sorts of arguments would be rendered unnecessary if the academy would simply teach the divine elements of Yahweh’s holy tithe and be content for Paul’s very “old paradigm for giving”—which never so much as alludes to the tithe—to instruct the saints about grace giving.

⁷⁹⁸ Croteau, “Reconstructing Giving,” 260.

⁷⁹⁹ Ibid., 244 (emphasis supplied). Perhaps Croteau will agree that this study provides the “satisfactory answer” to his unscriptural three-tithe model for which he has been searching. As for why Croteau has not been engaged by the tithe-takers he accuses of “theological nuancing” by teaching an effective annual tithe of 10%, perhaps they have (1) performed the same analysis of Croteau’s model that this study presents, (2) correctly concluded that it yields an effective annual amount of 9.8%, and (3) chosen to not quibble with Croteau over twenty basis points. Another explanation may be that they read where he assigns 10% to a tithe that (1) only involved grain and (2) was not “offered to the Lord” and therefore dismiss his statutory exegesis out of hand as unworthy of scholarly engagement (the tithe-takers he criticizes are actually much closer to the effective annual divine amount than is Croteau’s “at least 20 percent”).

⁸⁰⁰ See, e.g., Kelly, *Teach Tithing*, 52; Croteau, “Analysis of Tithing,” 98; MacArthur, *Whose Money*, 88.

Yahweh provided all three economic factors of production to cause the land to give those assets. The academy must stop confusing the saints by teaching that the tithe was against income.

For example, Croteau uses the term *income* five times in one paragraph.⁸⁰¹ If tithe opponents really want to get a “tither’s” attention, it is much more effective to teach, “Don’t listen to tithe-takers because the tithe had nothing to do with income. Israel’s farmers actually gave a tenth of their *assets*—even if they made no income from those assets!” The notion that the tithe had anything whatsoever to do with income (1) is demonstrable error, (2) denigrates the excellence of Christ’s redemptive work of providing an unmerited inheritance wholly apart from the worth or works of man, and (3) must be challenged at every turn.

Reform 7: Stop Teaching Temple Storehouse Tithing

The first person to teach temple storehouse tithing was 25-year-old King Hezekiah, who learned the valuable lesson that there is no such thing. Chapter Six receives Köstenberger’s counsel that expositors should “habituate themselves” in the Pentateuch and then “work outward to the rest of the Old Testament.”⁸⁰² Chapter Three demonstrates that there is no Mosaic command to offer tithes at the name place. Thus, the historical story of Hezekiah’s tithe administration must be read against the Law’s commands that governed his decrees. Under that hermeneutical approach, the plot tension is clearly identified and resolved by Hezekiah’s remedial commands to redeliver tithes to the several gated cities where the Law commanded they be deposited in the first place. Hezekiah’s redelivery of the improperly deposited tithes was

⁸⁰¹ Croteau, ““Will a Man Rob God?” (Malachi 3:8),” 63. See also, Croteau. “Reconstructing Giving,” 245, writing that the NT “sets a considerably higher (albeit more complex) standard than merely giving ten percent of one’s income.”

⁸⁰² Köstenberger, *Love of God’s Word*, 154.

“good, right, and true before the Lord his God” (2 Chron 31:20).

The temple storehouse being overwhelmed by (only) Judah’s tithes demonstrably confirms that “all tithe in Israel” was never commanded to be deposited at the temple. The locution of Nehemiah’s commands that specifically distinguish *lishkah* (chambers at the temple) from *nishkah* (chambers in “our cities of tillage”) explains why the second temple’s much smaller storehouse was not overwhelmed with tithes—Nehemiah correctly observed the Law’s divine venue away from the temple. Thus, both historical accounts align with the Law’s divine venue and Malachi’s tithe rebuke to bring the whole tithe to the articular *storehouse*.⁸⁰³

Reform 8: Accurately Relate the Tithe to the Doctrines of Covenantal Priesthood and Non-Mediatorial Worship

Chapter One identifies the three covenantal priesthoods in redemptive history. The Covenant Code—which prescribed worship laws under Israel’s firstborn priesthood—contains no tithe command. Those worship laws “necessarily changed” when Yahweh changed the priesthood from the firstborns to Levi after the golden calf idolatry (Heb 7:12). Four of Yahweh’s changes were to (1) introduce the first mediatorial priests in redemptive history, (2) disinherit Levi from the land, (3) charge him with keeping the sons of Israel away from Yahweh’s presence so He would not kill them (Num 18:1–6), and (4) inaugurate His inheritance tithe to beneficiaries He disinherited from the land (Deut 14:29).

Each priesthood had unique laws of worship governed by completely different doctrines: (1) the Covenant Code governed Israel’s non-mediatorial royal firstborn priests, (2) the balance of the Pentateuch governed Israel’s mediatorial Levitical priests, and (3) New Covenant writers instruct Christ’s non-mediatorial royal firstborn priests. Neither royal firstborn priesthood could

⁸⁰³ Chapter Five explains that the articular nominal identifies the category of hundreds of walled city divine depositories in the tithe *sedes doctrinae* (Deut 14:28).

give or receive tithes. Commands for Israel's firstborn priesthood may be virtuously applied only typologically—not prescriptively or analogically—whereas commands for the tithe-giving Levitical priesthood cannot be applied to Christ's firstborn saints under any valid hermeneutic.

In other words, if students believe “giving to God” should be based upon Israel's typical priesthood, they must first identify that priesthood as Israel's firstborns. Only then may they correctly teach that tithes never did—and do not now—bear any nexus to non-mediatorial firstborn priests. Because the law “necessarily” changed again with the change of priesthood at the Atonement and ascension, it is category error to teach that the saints “fulfill” the Levitical priesthood.⁸⁰⁴ Christ's royal firstborn priests (1 Pet 2:9) have no human mediator and are thus the antitype of Israel's non-mediatorial firstborn priests—not the mediatorial Levitical priests—explaining why church saints cannot (now or in the kingdom) receive or give tithes.

Reform 9: More Creatively Teach the Tithe Ordinance by Explaining Its Divine Elements

Köstenberger's eighth and final pillar of scholarly excellence combines “the twin virtues of creativity and eloquence.”⁸⁰⁵ Breaking the tithe into its divine elements fosters creative,

⁸⁰⁴ Contra, Croteau, “Analysis of Tithing,” 211 (the saints “fulfill” the tabernacle-serving Levitical priesthood). To the contrary, “we have an altar from which those who serve the tabernacle have no right to eat” (Heb 13:10). Croteau's dissertation makes no mention of Israel's firstborn priests and evinces no awareness that Israel even had a firstborn priesthood. Rather, he teaches that the saints “fulfil the priesthood first entrusted to Israel.” Ibid., 214, quoting Paul Ellingworth, “Priests,” in *New Dictionary of Biblical Theology*, ed. T. Desmond Alexander and Brian S. Rosner (Downers Grove, IL: InterVarsity, 2000), 700. While that is certainly a correct statement, both Croteau and Ellingworth fail to realize that Israel's first priesthood was her firstborns and not the Levites.

Ellingworth's conclusion contradicts his own discussion of passages where priests were installed and his correct citation of Exod 32:29 (wherein Moses told the Levites to “consecrate yourselves today to Yahweh” after they killed the idolators). Ibid., 697. That consecration of the Levitical priesthood contrasts with the first command Yahweh gave Moses in the exodus: “Sanctify to Me every firstborn” (Exod 13:2). That first command to sanctify firstborns actually established “the priesthood first entrusted to Israel” (Num 3:12–13, 45). See, e.g., Köstenberger, *Salvation*, 32 (“the Levites replace the firstborn males as those who belong to Yahweh” and are “set apart to serve at the tabernacle/temple”) (citing Exod 13:2; Num 3:45). As shown in Chapter One, those firstborn priests neither gave nor received tithes.

⁸⁰⁵ Köstenberger, “Editorial,” 4.

Scripture-based arguments that are more easily understood by the saints, facilitating their edification. Two examples will suffice.

First, the fact that Yahweh was the divine donor of His tithe may be creatively employed to edify laymen who erroneously believe Abram's tithe is an example of an "eternal principle" of tithing. The creative argument demonstrates the vast difference between the two tithes by citing Yahweh's Num 18 declarations that He gave His tithe to Levi and teaching that Yahweh did not similarly give the tithe to Melchizedek. It explains that under the Spirit's Heb 7 illumination—had Yahweh given the tithe to Melchizedek—Christ's priesthood would be inferior to Melchizedek's priesthood. That absurd result will dissuade those who have been taught that Abram's tithe and Mosaic tithes are merely two examples of a single "eternal principle" of tithing.⁸⁰⁶ Scholars who teach that Mosaic tithes were about "giving to God" and do not correctly identify Yahweh as the tithe's divine donor cannot make that creative, more effective Scripture-based argument.

Second, the divine venue of "your gates" can be creatively engaged to negate temple storehouse tithing. Laymen who "tithe" will be unpersuaded by Croteau's point that the temple storehouse does not typify a local church if they correctly believe that the temple itself typifies the body of Christ (i.e., thereby believing that money tithes against income should be brought to the body of Christ and offered through their local pastor-teacher authority exactly as the apostles received money income on behalf of the Jerusalem church in Acts 4:34–35).⁸⁰⁷

⁸⁰⁶ See, e.g., Morris, *Blessed Life*, 55–57.

⁸⁰⁷ See, Croteau, "Analysis of Tithing," 119. Croteau's argument is severely hampered by his unfortunate teaching that tithes were against income. It would be interesting to see how Croteau would distinguish for laymen (1) Yahweh cursing Israel for lying when making a false avowal after withholding tithes in the Old Covenant (Mal 3)—which Croteau believes were against "income"—from (2) the Spirit killing Ananias for lying about withholding income from the church in the New Covenant (Acts 5). It is much more effective to accurately teach that tithes (1) never involved income and (2) were commanded to be offered away from the temple.

A more effective argument is to meet the layman where he is—laboring under the false notion that tithes could be offered at the temple. This approach emphasizes the divine venue (Deut 14:28; 26:12) and goes straight to Hezekiah’s unlawful decree to bring tithes to the overwhelmed temple storehouse. The best way to counter temple storehouse tithing is to simply teach that Hezekiah’s removal of tithes from the temple and redelivery of them to the walled cities was “good, right, and true before the Lord His God” (2 Chron 31:20). Josephus disciples who cite 2 Chron 31 as their sole authority that tithes were commanded to be given at the temple⁸⁰⁸ cannot make that more creative, effective argument.

Reform 10: Present a Single, Coherent Tithe Exposition across All Genres

Biblical theology “proceeds with historical and literary sensitivity” and maintains “the Bible’s overarching narrative and Christocentric focus.”⁸⁰⁹ As Köstenberger observes:

There thus remains a need for a procedure by which interpreters move from exegeting individual texts in their original historical setting to a placement of the results of such exegesis into their proper canonical context.⁸¹⁰

However, far too much academy tithe scholarship provides an ad hoc, disjointed exposition of the various tithe passages with no apparent attempt to unify them under the dual authorship of Scripture. This study presents a seamless, unified presentation of the tithe ordinance across major

⁸⁰⁸ See, e.g., Croteau, “Analysis of Tithing,” 122, who otherwise believes 2 Chron 31 does “not add significantly” to tithe exposition.

⁸⁰⁹ Brian S. Rosner, “Biblical Theology,” in *New Dictionary of Biblical Theology*, ed. T. Desmond Alexander and Brian S. Rosner (Leicester, UK: InterVarsity, 2000), 10; Brevard S. Childs, *Biblical Theology of the Old and New Testaments: Theological Reflection on the Christian Bible* (Minneapolis, MN: Fortress, 2011), 71 (Biblical theology presumes a “theological unity formed by the canonical union of the two testaments”); Keith D. Stanglin, *The Letter and Spirit of Biblical Interpretation* (Grand Rapids, MI: Baker, 2018), 178. Biblical theology “traces the great themes of Scripture” through terms or ideas such as “kingdom, the land, inheritance, and presence.” Graham A. Cole, *The God Who Became Human* (Downers Grove, IL: IVP, 2013), 115.

⁸¹⁰ Andreas J. Köstenberger, “The Present and Future of Biblical Theology,” *Southwestern Journal of Theology* 56, no. 1 (Fall 2013): 3–23.

genres in the Pentateuch, prophetic commentary, historical narratives, Gospels, Ezekiel's millennial kingdom vision, and John's eschatological new creation vision.

It explains that Moses commanded Israel to observe two tithe rituals but only one was offered to the Lord and that the tithe, land sabbatical, and Jubilee statutes combine to reveal that an annual tithe—had Moses actually commanded one—would be incapable of obedience 58% of the years. It observes that “the year of the tithe” never fell on a land sabbatical or Jubilee year, resulting in Yahweh's effective annual tithe of animals ($\leq 2.8\%$), fruit (3%), and grain (5%), which gloriously allowed the Levites—who were 2.8% of Israel's settling population—and the other disinherited tithe beneficiaries to “eat and be satisfied” between each triennial tithe.

It explains how the commands of Hezekiah and Nehemiah respectively confirm and observe the divine venue. It exposit the prophetic tithe rebukes to confirm the unique triennial frequency of the Sacred Funding Tithe. It is not a virtuous option—and ignores the covenantal role of prophets—for Josephus disciples to dismiss Amos's rebuke as having “no impact” on tithe exposition.⁸¹¹ Under the unity of Scripture and the prophetic function, Josephus disciples must either exposit Amos 4 consistent with Josephus's annual-tithe model or abandon that model.

This study observes the Spirit's instruction that “to say a word, even Levi has been received” by Christ's antitypical royal priesthood. It explains how that typology aligns with Paul teaching that saints are (“to say a word”) Abraham's “descendants” who were typically in his loins when Melchizedek received the providential tithe from the one “who had the promises.”

Ezekiel's prophecy confirms the tithe's inheritance typology in that Levi will receive no kingdom tithes because he will inherit an allotment of the land. No cited tithe scholar treats the kingdom visions of Ezekiel (e.g., a temple, seas, new moon celebration, Levi's land inheritance,

⁸¹¹ Contra, Croteau, “Analysis of Tithing,” 112.

and therefore no tithes) or John (e.g., eternal inheritance with no temple, no seas, no need for a moon, and still no tithes).

Matthew's Gospel reveals that Christ's precursory tithe fulfillment was at His Atonement in "the year of the tithe," in the sixth year, fulfilling Yahweh's Lev 25:21 promise to "order my blessing on you in the sixth year." Christ will ultimately fulfill Yahweh's tithe to Levi when He completes His redemptive work and hands the kingdom of the new creation to the Father, which John's new creation vision confirms by expressly incorporating the tithe's key divine elements.

Conclusory Call for Bold Exposition of the Divine Elements of Yahweh's Tithe

Köstenberger observes that many scholars have strayed from scholarly integrity and "veered off onto the broad road of seeking to win the approval of their academic peers, or at least avoiding their disapproval."⁸¹² To better edify the saints with the divine elements of Yahweh's tithe, the academy must be more bold—even courageous—in challenging Josephus's unscriptural model, regardless of how many scholars keep repeating it. That model is the parade example of what Köstenberger terms the "quagmire" of history and tradition that inhibits an expositor's virtuous calling to "rise above his own subjective horizon and that of his interpretive community."⁸¹³ Thus, Köstenberger further exhorts:

Courage is precisely what an evangelical scholar needs to avoid sacrificing his or her integrity for the sake of academic respectability. Pressures abound to go with the flow of the scholarly consensus, and the academy often marginalizes those who buck the system. This calls for conviction, commitment, and courage.⁸¹⁴

⁸¹² Köstenberger, "Excellence," 13.

⁸¹³ Andreas J. Köstenberger, "Of Professors and Madmen: Currents in Contemporary New Testament Scholarship," *Faith and Mission* 23, no. 2 (Spring 2006): 5. Virtuous scholars demonstrate a committed willingness to review, update, and improve upon their previous published work. See, e.g., Andreas J. Köstenberger, "Reconceiving a Biblical Theology of Mission: Salvation to the Ends of the Earth Revisited," *Themelios* 45, no. 3 (December 2020): 528–36.

⁸¹⁴ Köstenberger, "Excellence," 18.

Josephus's three-tithe model is a huge stumbling block to the academy's tithe scholarship and its ability to edify the saints. It has been cited and repeated so often that it is promoted and accepted without academic challenge. "Error not resisted is approved."⁸¹⁵ It is time for gifted scholars to resist that error, change the "flow of the scholarly consensus,"⁸¹⁶ courageously negate Josephus's unscriptural model, and edify the church with how Yahweh's tithe typifies the saints' unmerited inheritance in Christ and His eternal kingdom of a new creation.

The academy may achieve that goal by redirecting its focus—from negatively teaching what the tithe ordinance was not—to affirmatively teaching what it was for the covenantal community and what it currently means to the saints. That approach results in the self-evident conclusion that the tithe ordinance has nothing whatsoever to do with saints "giving to God" and provides the more important service of edifying them with the tithe's typology of the excellence of Christ's redemptive work.

In summation, the concluding exhortation identifies how the academy should reform its scholarship to better equip the church to teach the tithe ordinance. Once so equipped, the church will edify the saints with the glorious truths typified by the ordinance and thereby positively and affirmatively answer Kelly's important question, *Should the Church Teach Tithing?* This study proposes how the church *should teach tithing*.

⁸¹⁵ Bouvier, *Dictionary of Law*, 125.

⁸¹⁶ See, Köstenberger, "Excellence," 18. This study presents the first published exposition of (1) the twelve divine elements of Yahweh's tithe against the land sabbatical and Jubilee statutes, (2) how the two commanded tithes are reconciled, and (3) the effective annual amount of Yahweh's tithe of animals ($\leq 2.8\%$), fruit (3.3%), and grain (5%). It therefore rejects the limiting approach advanced by Jud Davis, "Unresolved Major Questions: Evangelicals and Genesis 1–2," in *Reading Genesis 1–2: An Evangelical Conversation*, ed. J. Daryl Charles (Peabody, MA: Hendrickson, 2013), 421 ("If you cannot find at least one ancient, one medieval, and one modern commentator who shares your view, it probably means you are wrong"). It is wholly immaterial whether another scholar has ever observed—much less chosen to publish—the seven unique contributions offered by this study. All that matters is whether those contributions accurately and seamlessly present the divine elements of Yahweh's holy tithe through the Law, prophetic commentary thereon, historical narratives, Gospels, and the eschatological teaching of Jesus, Paul, and John.

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