

Firstfruits and Tithes

Deuteronomy 26

Deuteronomy 26:1-11 - *“And it shall be, when you come into the land which the Lord your God is giving you as an inheritance, and you possess it and dwell in it, ² that you shall take some of the first of all the produce of the ground, which you shall bring from your land that the Lord your God is giving you, and put it in a basket and go to the place where the Lord your God chooses to make His name abide. ³ And you shall go to the one who is priest in those days, and say to him, ‘I declare today to the Lord your God that I have come to the country which the Lord swore to our fathers to give us.’ ⁴ “Then the priest shall take the basket out of your hand and set it down before the altar of the Lord your God. ⁵ And you shall answer and say before the Lord your God: ‘My father was a Syrian about to perish, and he went down to Egypt and dwelt there, few in number; and there he became a nation, great, mighty, and populous. ⁶ But the Egyptians mistreated us, afflicted us, and laid hard bondage on us. ⁷ Then we cried out to the Lord God of our fathers, and the Lord heard our voice and looked on our affliction and our labor and our oppression. ⁸ So the Lord brought us out of Egypt with a mighty hand and with an outstretched arm, with great terror and with signs and wonders. ⁹ He has brought us to this place and has given us this land, “a land flowing with milk and honey”; ¹⁰ and now, behold, I have brought the first fruits of the land which you, O Lord, have given me.’*

“Then you shall set it before the Lord your God, and worship before the Lord your God. ¹¹ So you shall rejoice in every good thing which the Lord your God has given to you and your house, you and the Levite and the stranger who is among you.”

Background Notes

Deuteronomy 26 concludes the second sermon Moses gave to the children of Israel before they crossed the Jordan River into the Promised Land. This second sermon largely reviewed the many laws of the Mosaic Covenant. The content of the sermon really ended in chapter 25, and chapter 26 provides directions for two rituals or liturgical ceremonies that the children of Israel were to carry out when they entered the good land that God was giving them.

“And it shall be, when you come into the land which the Lord your God is giving you as an inheritance, and you possess it and dwell in it” (v1). Then the instructions for the two rituals or ceremonies in the verses that follow: the ritual for giving their first fruits to the Lord (v1-11), and the ritual for the donating of a third year tithe (v12-15).

There is some question as to the frequency of these rituals. Were they to be performed only once, when the people first entered the Land, or were they to be carried out year by year, as they lived in the Land that the Lord God had given them? I believe that these ceremonies were to be continual. But in either case our doctrinal points hold true.

Doctrinal Points

1. The Lord's people should remember their roots.

The Feast of Firstfruits was celebrated soon after Passover. The Feast of Firstfruits anticipated the harvest to come. It consecrated the entire harvest to the Lord.

Leviticus 23:9-14: *“And the Lord spoke to Moses, saying, ¹⁰“Speak to the children of Israel, and say to them: ‘When you come into the land which I give to you, and reap its harvest, then you shall bring a sheaf of the first fruits of your harvest to the priest. ¹¹ He shall wave the sheaf before the Lord, to be accepted on your behalf; on the day after the Sabbath the priest shall wave it. ¹² And you shall offer on that day, when you wave the sheaf, a male lamb of the first year, without blemish, as a burnt offering to the Lord. ¹³ Its grain offering shall be two-tenths of an ephah of fine flour mixed with oil, an offering made by fire to the Lord, for a sweet aroma; and its drink offering shall be of wine, one-fourth of a hin. ¹⁴ You shall eat neither bread nor parched grain nor fresh grain until the same day that you have brought an offering to your God; it shall be a statute forever throughout your generations in all your dwellings.”*

In Deuteronomy 26 we see another aspect - an added dimension - to the Feast of Firstfruits. It was a consecration and pledge of harvest to come, and it was also a reminder of their roots as a nation. When they brought the basket of firstfruits before the priest they were to say, *“My father [Jacob] was a Syrian about to perish, and he went down to Egypt and dwelt there, few in number; and there he became a nation, great, mighty, and populous”* (v5). They were to remember their harsh treatment in Egypt (v6), but they were also to remember God's great deliverance, and His provision of the Land He promised (v7-8). A land that was described as “flowing with milk and honey” was evidence of a very productive land!

Verses 6-9: *“But the Egyptians mistreated us, afflicted us, and laid hard bondage on us. ⁷ Then we cried out to the Lord God of our fathers, and the Lord heard our voice and looked on our affliction and our labor and our oppression. ⁸ So the Lord brought us out of Egypt with a mighty hand and with an outstretched arm, with great terror and with signs and wonders. ⁹ He has brought us to this place and has given us this land, “a land flowing with milk and honey.”*

This ritual of remembering their roots was to be accompanied by worship and rejoicing: *“And now, behold, I have brought the first fruits of the land which you, O Lord, have given me.” “Then you shall set it before the Lord your God, and worship before the Lord your God. ¹¹ So you shall rejoice in every good thing which the Lord your God has given to you and your house, you and the Levite and the stranger who is among you”* (v10-11). They were to remember their roots – and we, too, should remember our roots.

Notice the spiritual lessons here. We once were lost and wandering, in bondage to sin, and about to die. But we have been redeemed and delivered! We have been saved out of bondage. We've been brought into a land of blessings "in the heavenlies" (Ephesians 1).

What a great spiritual picture we have here! Let us never forget. The Lord's people should remember their roots.

2. The Lord's people should remember their responsibilities.

Deuteronomy 26:12-15 - *"When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, ¹³ then you shall say before the Lord your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them.¹⁴ I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the Lord my God, and have done according to all that You have commanded me. ¹⁵ Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey."*

In these verses we have the ritual of the "third year tithe." Under the law, the children of Israel were to set aside a tenth of their annual income for the support of the Levites. But every third year, it seems, there was to be a double tithe that was not brought to Jerusalem, but was kept at home to feed the hungry in all the local towns.

This "second tithe" was first mentioned in Deuteronomy 14:28-29: *"At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do."*

Deuteronomy 26 repeated this law of second tithe, given every third year, to feed needy people throughout Israel. The children of Israel had to attest before the Lord that they had not withheld this second tithe, and that they had not used any of it for unholy practices (v13-15). Under the Law, God's people were responsible to give the extra tithe to meet the basic needs of the poor. In the same way, we who are God's people today have a responsibility to meet the needs of the poor around us.

Notice that their responsibility to give an extra tithe to meet the needs of the poor was **in addition** to their responsibility to support the ongoing work of the Lord with the regular tithe. When special needs arise at a time of national disaster or some other crisis, we should not forget the normal needs of the Lord's work. We should not subtract what we give to help

the special needs from our normal support of the Lord's work. We must not forget our normal responsibilities. We must be willing to give even more to help during times of crisis. The Lord's people should remember their responsibilities.

Practical Application

“Put your money where your mouth is”!

Deuteronomy 26:16-19 - *“This day the Lord your God commands you to observe these statutes and judgments; therefore you shall be careful to observe them with all your heart and with all your soul.”¹⁷ Today you have proclaimed the Lord to be your God, and that you will walk in His ways and keep His statutes, His commandments, and His judgments, and that you will obey His voice. ¹⁸ Also today the Lord has proclaimed you to be His special people, just as He promised you, that you should keep all His commandments, ¹⁹ and that He will set you high above all nations which He has made, in praise, in name, and in honor, and that you may be a holy people to the Lord your God, just as He has spoken.”*

This chapter concluded the second sermon Moses gave to the children of Israel before they entered the Land. In the final verses God's people were challenged to make good on the oath of allegiance they had made to God. The Lord had promised that He would make good on His side of the covenant. Israel would be His treasured possession, greatly blessed and honored above all nations if they would carefully observe all His commandments. Would they be faithful and obedient to the Lord's tough commandments? Would they “put their money where their mouth was” by giving their first fruits and the extra tithes that were mentioned in this chapter?

Unfortunately, we know that Israel did not make good on their oath of allegiance. They did not put their money where their mouth was.

What about us? We say that we are committed Christians - but are we committed in the **time** we spend in God's word? What about our **worship** and our **service**? Are we committed in our **giving**? Do we **at least tithe**?

“Put your money where your mouth is”!