

December 23 and January 6: Deuteronomy 14:22-29 and Deuteronomy 15:1-23:

Sections:

- I. Deut. 14:22-29: Tithes
- II. Deut. 15:1-17: The sabbatic year
 - a. Deut. 15:1-6: release of debt slaves
 - b. Deut. 15:7-11: the spirit of liberality
 - c. Deut. 15: 12-17: freeing servants
- III. Deut. 15:18-23: the first born animals

Detailed analysis:

- I. Deut. 14:22-29: Tithes

²² “You shall surely tithe all the produce from what you sow, which comes out of the field every year. ²³ You shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the Lord your God always. ²⁴ If the distance is so great for you that you are not able to bring the tithe, since the place where the Lord your God chooses to set His name is too far away from you when the Lord your God blesses you, ²⁵ then you shall exchange it for money, and bind the money in your hand and go to the place which the Lord your God chooses. ²⁶ You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the Lord your God and rejoice, you and your household. ²⁷ Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you. ²⁸ “At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. ²⁹ The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do.

- a. Moses picks up after speaking and writing about unclean animals.
- b. Moses was talking about the laws of the profane.
- c. This is the third speech of Deuteronomy.
- d. Moses now transitions to tithes.
- e. A tithe means literally a 10%
- f. The IVP Bible Backgrounds Commentary:

14:22–29. tithes and taxes. In the ancient Near East there was little difference between tithes and taxes. Both were exacted from villages as payment to the government and usually stored in temple complexes, from which the grain, oil and wine were then redistributed to maintain royal and religious officials. In collecting and redistributing the tithe, the distinction between sacred and secular was blurred. The kings were considered divinely chosen, and the storage centers were religious centers. The services that were provided in exchange for the tithe/tax included

both administrative and sacred tasks. The process is well laid out in 1 Samuel 8:10–17, a text describing how the king will “take a tenth . . . and give it to his officials and attendants.” This is precisely the same procedure outlined in Ugaritic economic texts and royal correspondence. There too specialists (artisans, bureaucrats, temple personnel) are listed, along with their ration. State building throughout the ancient Near East required assessing the annual production of their lands and villages. The harvesting of the tithe is a reflection of that type of state planning. See comment on Numbers 18:21–32 for further information.¹

It is unlikely that the one who is tithing is expected to eat the entire tithe. That would frustrate its purpose of providing for the priestly community and serving as a reserve for the destitute. The injunction probably has more to do with bringing the tithe (or its value in silver) to God’s sanctuary in Jerusalem and thereby demonstrating devotion (see Deut 14:24–26). What is eaten would serve as a covenantal meal, similar to that eaten in Exodus 24:9–11.²

A major aspect of Israelite legal tradition involves making provision for groups classified as weak or poor: widows, orphans and the resident alien (see Ex 22:22; Deut 10:18–19; 24:17–21). Thus the tithe from the third year (not an additional tithe in that year) is to be set aside and used to support the vulnerable of society. Concern for the needy is evident in Mesopotamian legal collections as early as the mid-third millennium, but this generally addresses protection of rights and guarantee of justice in the courts rather than financial provision.³

Moody Bible Commentary:

Moses moved to the topic of the tithe, but it too is related to the immediate context of food (13:3-21) in that it focuses on that portion of the tithe that can be eaten in the Lord’s presence (14:23, 26). Moses instructed the people to tithe all the produce from what you sow, which comes out of the field every year, whether it be of grain, wine, oil, or of the firstborn of the flock (v. 22). This was so that they may learn to fear the LORD their God always (v. 23). If the distance would be too far from wherever the central sanctuary was located, they were permitted to exchange it for money and then repurchase whatever their heart desires and then rejoice, along with their household, in the presence of the LORD (vv. 23-26). The option of purchasing wine or strong drink and then consuming it in a communal fellowship meal does not encourage intoxication. Instead these were beverages valued as a part of celebration. The next legislation reminded each family to donate a portion of their tithe to the Levites since they had no portion or inheritance (v. 27). **The word “tithe” comes from the Old English word tenth and was an early custom in the OT (cf. Gn. 14:20; 28:22). Tithing had two main features. It first represented a mandatory token repayment gift to God (14:22), recognizing that all produce and livestock came from Him. It also was the means to fund the court (1Sm 8:17), as well as priests**

¹ Victor Harold Matthews, Mark W. Chavalas, and John H. Walton, [The IVP Bible Background Commentary: Old Testament](#), electronic ed. (Downers Grove, IL: InterVarsity Press, 2000), Dt 14:22–29.

² Victor Harold Matthews, Mark W. Chavalas, and John H. Walton, [The IVP Bible Background Commentary: Old Testament](#), electronic ed. (Downers Grove, IL: InterVarsity Press, 2000), Dt 14:23.

³ Victor Harold Matthews, Mark W. Chavalas, and John H. Walton, [The IVP Bible Background Commentary: Old Testament](#), electronic ed. (Downers Grove, IL: InterVarsity Press, 2000), Dt 14:29.

and the needy. At the end of every third year a second tithe of the people's produce was to be deposited, not at the sanctuary, but in their hometown (v. 28). It was then to be distributed among the Levites (Nm 18:26-32), aliens, orphans, and widows so that they might eat and be satisfied and so that the Lord would continue to bless the work of their hands (v. 29). Thus a paradox was revealed: in order for the Israelites to receive more they had to give a tenth of it back to the Lord and to give a portion of their produce on a triennial basis to care for the underprivileged.⁴

g. They are to tithe all the produce. Moses says, "all" the produce.

Cross references about tithes:

Le 27:30 " *Any tithe of the land, from the grain of the land or from the fruit of the trees, belongs to the LORD; it is holy to the LORD.*

Dt 12:6 *And there you must take your burnt offerings, your sacrifices, your tithes, the personal offerings you have prepared, your votive offerings, your freewill offerings, and the firstborn of your herds and flocks.*

Dt 12:17 *You will not be allowed to eat in your villages your tithe of grain, new wine, olive oil, the firstborn of your herd and flock, any votive offerings you have vowed, or your freewill and personal offerings.*

Ne 10:37 *We will also bring the first of our coarse meal, of our contributions, of the fruit of every tree, of new wine, and of olive oil to the priests at the storerooms of the temple of our God, along with a tenth of the produce of our land to the Levites, for the Levites are the ones who collect the tithes in all the cities where we work.*

h. Verse 23:

i. Eat in the presence of the Lord in the place He chooses to establish His name.

j. This is likely talking about Jerusalem, though it was Shiloh at first.

k. You bring the tithe of:

i. Grain

ii. Your new wine

iii. Your oil

iv. Firstborn of your herd and your flock

l. Purpose: So that you may learn to fear the Lord your God always.

m. Cross reference about fearing the Lord: Deut 4:10; Ps 2:11; 111:10; 147:11; Is 8:13; Jer 32:38-40⁵

n. Verse 24 picks up with an exception or case when they cannot make it.

o. Suppose the distance is too far away. The next few verses show that this is not a matter of getting to the place, but getting to the place with the tithe.

p. This is still about the place the Lord chooses for His name.

q. "bring" as in "bring the tithe" could be translated as "carry" as in "carry the tithe."

⁴ The Moody Bible Commentary (Kindle Locations 11104-11106). Moody Publishers. Kindle Edition.

⁵ [New American Standard Bible: 1995 Update](#) (La Habra, CA: The Lockman Foundation, 1995).

- r. In Deut 12:5 and 21 Moses spoke to the issue of when the place is too far away. In Deut 12:21 they were permitted to slaughter an animal and make a sacrifice from a distance.
- s. Verse 25: Then you shall exchange it for money. Take the money in your hand to the place the Lord chooses.
- t. Verse 26: spend the money on whatever you desire and then eat in the presence of the Lord, your God.
- u. Verse 26 also says to rejoice.
- v. This is for the person and the household.
- w. Deut 12:7 is still a cross reference.
- x. Verse 27 is once again a reference to the Levite. Deut 12:12 is about the Levite and also: Num 18:20; Deut 10:9
- y. Verses 28-29 begins a new sub-section about the tithes.
- z. Every 3rd year
 - aa. You bring out the tithe and the Levites can eat because he does not have an inheritance; also, the alien, the orphan, the widow.
 - bb. There is a purpose and this is that the Lord will bless.

Dt 26:12 When you finish tithing all your income in the third year (the year of tithing), you must give it to the Levites, the resident foreigners, the orphans, and the widows so that they may eat to their satisfaction in your villages.

Is 1:17 Learn to do what is right! Promote justice! Give the oppressed reason to celebrate! Take up the cause of the orphan! Defend the rights of the widow!

II. Deut. 15:1-17: The sabbatic year

“At the end of every seven years you shall grant a remission of debts. ² This is the manner of remission: every creditor shall release what he has loaned to his neighbor; he shall not exact it of his neighbor and his brother, because the Lord’s remission has been proclaimed. ³ From a foreigner you may exact it, but your hand shall release whatever of yours is with your brother. ⁴ However, there will be no poor among you, since the Lord will surely bless you in the land which the Lord your God is giving you as an inheritance to possess, ⁵ if only you listen obediently to the voice of the Lord your God, to observe carefully all this commandment which I am commanding you today. ⁶ For the Lord your God will bless you as He has promised you, and you will lend to many nations, but you will not borrow; and you will rule over many nations, but they will not rule over you.

⁷ “If there is a poor man with you, one of your brothers, in any of your towns in your land which the Lord your God is giving you, you shall not harden your heart, nor close your hand from your poor brother; ⁸ but you shall freely open your hand to him, and shall generously lend him sufficient for his need in whatever he lacks. ⁹ Beware that there is no base thought in your heart, saying, ‘The seventh year, the year of remission, is near,’ and your eye is hostile toward your poor brother, and you give him nothing; then he may cry to the Lord against you, and it will be a sin in you. ¹⁰ You shall generously give to him, and your heart shall not be grieved when you give to him, because for this thing the Lord your God will bless you in all your work and in all your

undertakings. ¹¹ For the poor will never cease to be in the land; therefore I command you, saying, 'You shall freely open your hand to your brother, to your needy and poor in your land.' ¹² 'If your kinsman, a Hebrew man or woman, is sold to you, then he shall serve you six years, but in the seventh year you shall set him free. ¹³ When you set him free, you shall not send him away empty-handed. ¹⁴ You shall furnish him liberally from your flock and from your threshing floor and from your wine vat; you shall give to him as the Lord your God has blessed you. ¹⁵ You shall remember that you were a slave in the land of Egypt, and the Lord your God redeemed you; therefore I command you this today. ¹⁶ It shall come about if he says to you, 'I will not go out from you,' because he loves you and your household, since he fares well with you;¹⁷ then you shall take an awl and pierce it through his ear into the door, and he shall be your servant forever. Also you shall do likewise to your maidservant.

a. Deut. 15:1-6: release of debt slaves

IVP Bible Backgrounds Commentary Old Testament:

15:1–11. financial systems in the ancient Near East. Since the wealth of the nations of the ancient Near East was based on the dual economic foundations of natural resources (mines and agriculture) and trade, an intricate financial system had to be developed to support these ventures. For instance, risk capital (in the form of gold, silver, precious stones, spices, etc.) was provided by kings and entrepreneurs in Egypt and Mesopotamia to mariners plying the Mediterranean routes to Cyprus and Crete and the trade routes south along the Red Sea to Arabia, Africa and India. Loans were also made to merchants leading caravans throughout the Near East (with an expected yield on investment of at least 100 percent) and to farmers to provide seed and equipment for the growing season. These loans were generally made at interest (although there was an interest-free category of loan within a set payment period). Hammurabi's code contains numerous examples governing the rate of interest and even prescribing forfeiture of investment if the creditor charged more than 20 percent. Individual farmers who experienced a bad harvest would often have to incur debt in order to provide food for the coming year and supplies for the next year's planting. Continuing bad harvests would lead to the indenturing of the land or the sale of his family and eventually himself into debt slavery.

15:2–3. debt remission. In granting an absolute remission of all debt at the end of the seventh year, the Deuteronomic law expands on the original sabbatical year legislation (Ex 23:10–11), which related to the fallowing of the land. As the economy expanded, this required broadening the law to include debt as well as the return of property that had been given as collateral for debt (see the Jubilee law in Lev 25). The likelihood that this is total remission of debt rather than a suspension of debt for the year is confirmed by the misharum decree of the Old Babylonian king Ammisaduqa (1646–1626 B.C.). This document prohibits creditors from pursuing the payment of debt after the decree has been issued, on pain of death. However, as in Deuteronomic law, merchants, who were often foreign nationals or new settlers (foreigners in 15:3), are still required to repay investors, since this is a transaction rather than a debt.

15:1–6. sabbatical year. The fallowing of the land in the seventh year, as an acknowledgment of the Creator's work and an example of good husbandry, is first found in Exodus 23:10–11. An expansion of that law is later found in Leviticus 25:2–7, providing more specificity about how it affects the land and the people. The Deuteronomic legislation is more concerned with debt remission, manumission of slaves (15:12–18) and the educational process of reading the law publicly (31:10–13) during the sabbatical year. Although there is no direct parallel to either sabbath or sabbatical-year legislation outside the Bible, the Ugaritic epic of Baal contains a

seven-year agricultural cycle that may be related. In Hammurabi's laws women and children sold into slavery would be freed after three years.⁶

The ESV Study Bible:

All debts between Israelites are to be cancelled (**or merely deferred for one year**) at the end of every seventh year regardless of the amount of debt or its term. Debts owed by foreigners are not subject to this release (cf. [14:21](#)).

Moody Bible Commentary:

Continuing the theme of caring for the underprivileged (14:28-29), Moses gave instructions regarding the Sabbath year. The Sabbath year was earlier mentioned (Ex 23:10-11; Lv 25:1-22), whereby Israel was not to cultivate the land every seventh year. **This may be an expanded exposition of the fourth commandment. At the end of every seven years every creditor shall grant a remission of debts that their fellow Israelites had incurred** (v. 1). While the practice of debt remission may seem unfair to the lender (especially if he were to lend out money close to the Sabbath year), several points can be made in defense of the practice. The overall theme of this passage focuses on God's blessing the people, so it seems inevitable that God would richly bless the lender for his obedience, even if it made no financial sense to forgive a loan made so close to the Sabbath year. These verses also focus on the moral (not financial) principle behind the command to forgive loans. They were, in essence, debtors to God and morally responsible to likewise forgive debts to others. **Debts, however, were still to be paid for any loans granted to a foreigner (v. 3). Mercy was to be extended to any Israelite who for whatever reason had taken out a loan (v. 2). As a** result of complete obedience to the Lord and His commandments there would be no poor among them, since the Lord would bless them in the land and there would be more than enough for everyone (vv. 4-5). In fact there would be so much abundance that they would be able to rule over many nations and make loans to them instead of the other way around (v. 6).⁷

- b. This is also in Exodus 21:1-11 and Lev. 25:1-7
- c. Verse 1 is a summary as well as the beginning of verse 2.
- d. Verse 2 begins quite simply: *This is the manner of remission...*
- e. Every creditor, not some.
- f. This is not an option, this is a command.
- g. The text says "the Lord's remission has been proclaimed."
- h. Verse 3 gives more detail:
- i. It is okay to hold foreigners in debt, but not their own people.
 - i. This makes sense.

⁶ Victor Harold Matthews, Mark W. Chavalas, and John H. Walton, [The IVP Bible Background Commentary: Old Testament](#), electronic ed. (Downers Grove, IL: InterVarsity Press, 2000), Dt 15:1-6.

⁷ The Moody Bible Commentary (Kindle Locations 11116-11119). Moody Publishers. Kindle Edition.

- ii. How can they be a successful people if they are all in debt to each other.
- j. Verse 4: there will be no poor among. Later on (verse 11) Moses says that there will always be poor among them.
 - i. I wonder if this means if they follow this plan there will be no poor.
 - ii. Or, I wonder if this means no poor Israelites.
 - iii. The apologetics Study Bible says:
 - iv. *This is not a prophecy that there would be no poor, for elsewhere it is made very clear that there would always be poor people among them (v. 11; Mk 14:7). The idea is that there need not be any poor if the members of the community practiced the mutual charity that was their obligation under the Lord's covenant.*⁸
 - v. **But maybe our answer is in the next verse.**
 - vi. Deut 28:28: *The LORD will decree blessing for you with respect to your barns and in everything you do—yes, he will bless you in the land he is giving you.*⁹
- k. Verse 5 may be the answer to verse 4
 - l. If you listen obediently...
 - m. Observe carefully all this commandment...
 - n. Verse 6: The Lord's blessing
 - i. You will lend but not borrow
 - ii. You will rule but not be ruled
 - o. Deut. 15:7-11: the spirit of liberality; case study on the poor
 - i. Now, "if" or "suppose" there is a poor
 - ii. Later verse 11 says that there will never cease to be some poor...
 - iii. Do not harden your heart, do not close your hand...

John 3:17: *But whoever has the world's possessions and sees his fellow Christian in need and shuts off his compassion against him, how can the love of God reside in such a person?*¹⁰

- iv. The Old Testament and the New Testament talks a lot about the poor, the foreigner, the orphan and the widow:
 1. How does this apply today?
 2. How are we doing taking care of the poor?
 3. Do we need to do better?
 4. Do we look down on the poor thinking they are just living off the system?
 5. Do we pass judgment without knowing their situation?
 6. How can we do better?
- b. Notice:
 - i. don't harden your heart.

⁸ Ted Cabal et al., [*The Apologetics Study Bible: Real Questions, Straight Answers, Stronger Faith*](#) (Nashville, TN: Holman Bible Publishers, 2007), 289.

⁹ Biblical Studies Press, [*The NET Bible First Edition; Bible. English. NET Bible.; The NET Bible*](#) (Biblical Studies Press, 2005), Dt 28:8.

¹⁰ Biblical Studies Press, [*The NET Bible First Edition; Bible. English. NET Bible.; The NET Bible*](#) (Biblical Studies Press, 2005), 1 Jn 3:17.

- ii. Don't close your hand
- c. Verse 8: instead:
 - i. "freely"
 - ii. Open your hand
 - iii. "generously"
 - iv. Lend him...
 - v. "sufficient"
 - vi. For his need
 - vii. Whatever he lacks
- d. More application:
 - i. This seems to be **NOT** about helping people buy unneeded frivolous things like big screen televisions and cell phones and cable tv.
 - ii. This seems to me to be more about helping people with needed things.
 - iii. This seems to be about food, clothing, shelter, medical needs
 - iv. Christians fall on two sides of this issue: we help littler or we enable.
 - v. We must pray for discernment
- e. Cross reference:

Mt 5:42 Give to the one who asks you, and do not reject the one who wants to borrow from you.

Lk 6:34 And if you lend to those from whom you hope to be repaid, what credit is that to you?

Even sinners lend to sinners, so that they may be repaid in full.

Ga 2:10 They requested only that we remember the poor, the very thing I also was eager to do.

Ex 22:23 If you afflict them in any way and they cry to me, I will surely hear their cry,

Dt 24:15 You must pay his wage that very day before the sun sets, for he is poor and his life depends on it. Otherwise he will cry out to the LORD against you, and you will be guilty of sin.

Job 34:28 so that they caused the cry of the poor to come before him, so that he hears the cry of the needy.

Ps 12:5 "Because of the violence done to the oppressed, because of the painful cries of the needy, I will spring into action," says the LORD. "I will provide the safety they so desperately desire."

Jas 5:4 Look, the pay you have held back from the workers who mowed your fields cries out against you, and the cries of the reapers have reached the ears of the Lord of hosts.

- f. Verse 9:
- g. Beware of base thoughts, low thoughts
- h. The warning is that people do nothing quit being generous because the year of the sabbath is coming up.
- i. This is a sin!
- j. Verse 10: in contrast you are to give generously!
- k. Cross reference about giving: Deut 14:29; Ps 41:1; Prov 22:9¹¹
- l. Verse 11: the poor will always be in the land
- m. Verse 11 is similar to verse 8:
 - i. Freely open your hand: freely open your hand to...
 - 1. Brother
 - 2. Poor
 - 3. needy

¹¹ [New American Standard Bible: 1995 Update](#) (La Habra, CA: The Lockman Foundation, 1995).

- n. **Deut. 15: 12-17: freeing servants**
- o. This seems to be another case study.

ESV Study Bible:

[Deut. 15:12](#) This section assumes that some Israelites might fall into desperate poverty and become, within Israel, slaves or “bondservants.” This may suggest a failure by Israelites to be generous as commanded in [vv. 1–11](#). The sabbatical year provides a limit to such slavery (cf. [Ex. 21:2–6](#); [Lev. 25:39–46](#)). Slavery in Israel was therefore a short-term measure to help self-employed peasant farmers who could not pay their debts. Thus a rich landowner who offered a bankrupt peasant guaranteed employment and support until the sabbatical year was valued. Taking on such a “slave” was viewed as an act of charity ([Gen. 47:21–25](#)). Some “slaves” might find the secure status of employee so attractive that they became permanent slaves; see [Deut. 15:16–17](#).

p. Concerning the slave that stays:

q. The Apologetics Study Bible:

- r. *This treatment, painful as it must have been, was entirely voluntary on the part of the person submitting to it. Furthermore, it displays a level of commitment to service to the master that would not be undertaken lightly. In any event, the practice does not contradict prohibitions elsewhere regarding mutilation (cp. Lv 19:28; 1 Kg 18:28) since all those instances related to pagan ritual.*¹²
- s. The NET Bible notes:
- t. *When the bondslave’s ear was drilled through to the door, the door in question was that of the master’s house. In effect, the bondslave is declaring his undying and lifelong loyalty to his creditor. The scar (or even hole) in the earlobe would testify to the community that the slave had surrendered independence and personal rights. This may be what Paul had in mind when he said “I bear on my body the marks of Jesus” (Gal 6:17).*¹³
- u. **This is found in Ex 21:1-6 and Lev 25:38-55**
- v. **They are to** free slaves the 7th year.
- w. **Verse 13:** do not send him away empty handed.
- x. Verse 14: give him, “liberally” as in don’t be stingy
 - i. Flock
 - ii. Threshing floor
 - iii. Wine vat
 - iv. The Lord has blessed you so bless others
 - v. →If they send them away empty handed then the former servant has nothing to live on.
- y. Verse 15 reminds them of Egypt. Moses commands them of this.
- z. Verse 16-17 are about the slave that wants to stay

¹² Ted Cabal et al., [The Apologetics Study Bible: Real Questions, Straight Answers, Stronger Faith](#) (Nashville, TN: Holman Bible Publishers, 2007), 289.

¹³ Biblical Studies Press, [The NET Bible First Edition Notes](#) (Biblical Studies Press, 2006), Dt 15:17.

- aa. Verse 18: they are encouraged not to make it difficult when they leave.
- III. Deut. 15:19-23: the first born animals

¹⁸ "It shall not seem hard to you when you set him free, for he has given you six years with double the service of a hired man; so the Lord your God will bless you in whatever you do.

¹⁹ "You shall consecrate to the Lord your God all the firstborn males that are born of your herd and of your flock; you shall not work with the firstborn of your herd, nor shear the firstborn of your flock. ²⁰ You and your household shall eat it every year before the Lord your God in the place which the Lord chooses. ²¹ But if it has any defect, such as lameness or blindness, or any serious defect, you shall not sacrifice it to the Lord your God. ²² You shall eat it within your gates; the unclean and the clean alike may eat it, as a gazelle or a deer. ²³ Only you shall not eat its blood; you are to pour it out on the ground like water.

- a. Consecrate, or set apart for a purpose the first born male animals
- b. See Ex 13:2 and 12
 - i. Herd
 - ii. Flock
- c. don't work
- d. don't shear
- e. verse 20: eat it every year
- f. this is the place the Lord chooses.
- g. It is for them and their household.
- h. Verse 21: the sacrifice must be perfect, no defect.
- i. More detail: Lev 22:19–25; Deut 17:1
- j. Verse 22: They can eat the unclean and the clean
- k. Verse 23: don't eat the blood