Was the tithing practice reserved exclusively for ancient farmers and cattle raisers in Israel? Are modern businesspeople, mechanics, teachers, builders, or anyone else who receives an income today exempted from the experience of tithing?

By quoting Leviticus 27:30 and 32, some understand that the practice of returning tithe was required exclusively from earnings related to agricultural and livestock products.

Leviticus 27:30 says that “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD” (Leviticus 27:30), and verse 32 says that “Every tithe of the herd and flock—every tenth animal that passes under the shepherd’s rod—will be holy to the LORD” (Leviticus 27:32).

These passages do refer to the tithe from products of the land and livestock, and some may rejoice, believing that they are exempted from tithing because their earnings are not related to agricultural or livestock products. Nevertheless, others would be saddened by the idea of being excluded from the privilege and blessings of tithing. The larger context of Leviticus 27 helps to untie this issue.

This chapter provides instructions about redeeming and exchanging for money things devoted to the Lord. This exchange includes people, animals, houses, land, and fields dedicated to the Lord by the worshiper.
But when it comes to the tithe, Leviticus 27 mentions that the Israelites could only exchange the tithe of the produce of the land for cash, but no provision was made for exchanging the tithe of animals for money. Also, there is no mention of the tithe from cash earned.

The most probable explanation for this omission has to do with the major thrust of the chapter converting items dedicated to the Lord into cash. If the tithe from a cash income would naturally be in cash, there would be no need to exchange and mention it in the list of exchangeable items of Leviticus 27.

Additional evidence that this practice should include earnings from all sources, is that Abraham returned to God “a tenth of everything” (Genesis 14:20), much likely from the spoil that he took back from the four kings (Genesis 14:16). The word for “everything” (kwol, in Hebrew), means all, the whole, the totality, and could include even trivial items from the spoil like a thread, or a sandal strap (Genesis 14:23).

The Bible is clear that all tithes of animals, of the land, or any other sources are devoted to the Lord. He expects a tithe of everything from everyone.

In fact, the act of tithing is a personal invitation for us to always remember that all we have comes from the Lord, and returning 10% to God’s work, has always been a privilege.

We are all invited today to worship the Provider of all things with our Tithes and Promise, which is our regular and systematic offering. May we put our desires last, and God first.