We worship God with our tithe and offerings because it is a privilege and blessing. But is that really how we feel? In some places, we debate passionately about who is supposed to tithe. Some have restricted the practice of returning tithe to a limited group by quoting Leviticus 27:30, 32: “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.” “Every tithe of the herd and flock—every tenth animal that passes under the shepherd’s rod—will be holy to the LORD.” This passage refers to tithe from products of the land and livestock. Is the practice of tithing reserved for farmers and cattle raisers? Are businesspeople, mechanics, teachers, builders, or anyone else who receives an income in cash exempted from the experience of tithing? Some may rejoice about this restriction, whereas others would be saddened to be excluded from the privilege and blessings. The larger context of Leviticus 27 helps to untie this issue.

This chapter provides instructions about redeeming and exchanging things that were devoted to the Lord into money. This exchange includes people, animals, houses, land, and fields dedicated to the Lord. Israelites could exchange the tithe of the produce of the land for cash, but no provision was made for exchanging the tithe of animals, and 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 10 percent of income had already been in the form of cash, there would be no need to exchange and mention it in the list of Leviticus 27.

It is clear that all tithes of animals, of the land, or of any other sources is devoted to the Lord. He expects a tithe of everything from everyone. The practice is not restricted to farmers. This week, all are invited to worship the Provider with our tithe and regular offerings, called Promise.

**PRAYER**

*Genesis 14:20b—“Then Abram gave him a tenth of everything.”*

*Lord, we thank You for the privilege and blessing given to everyone through tithing. By Your grace, we want to respect what is devoted to You.*