

# Deuteronomy 26:12

Authorized King James Version (KJV)

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

## Analysis

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**When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing**—referring to the special third-year tithe described in Deuteronomy 14:28-29. Besides the regular Levitical tithe (Numbers 18:21-24) and festival tithe (Deuteronomy 14:22-27), every third year required an additional tithe stored locally. **And hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled**—this welfare tithe ensured the vulnerable had sufficient food.

Israel's titling system was progressive: regular tithes supported Levitical ministry and national worship; third-year tithes addressed local poverty. The repetition of beneficiaries throughout Deuteronomy (Levite, stranger, orphan, widow) emphasizes God's concern for economically vulnerable classes. The phrase **be filled** (Hebrew *saveu*, שָׁבַע) means satisfied, having eaten enough—not mere survival but sufficiency. God's economic vision provided dignity and abundance for all, not subsistence charity.

## Historical Context

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Spoken circa 1406 BC as preparation for agrarian society in Canaan. The third-year tithe presumed stable agricultural surplus and community structures for

distribution. Ancient Israel lacked centralized social services; the tithe system created localized welfare administered through towns and clans. Archaeological evidence suggests towns had storage facilities for grain, supporting the feasibility of this system. The practice required trust that God's blessing on giving exceeded hoarding for security.

## Related Passages

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**Revelation 20:12** — Judgment according to deeds

**Romans 2:1** — Judging others

## Study Questions

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1. How does the third-year tithe demonstrate that biblical generosity aims for sufficiency ('filled'), not bare survival?
2. What would systematic, structural provision for the vulnerable look like in modern church or society?
3. How does tithing reflect trust in God's provision versus human self-sufficiency and security?

## Interlinear Text

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כ	תִּכְלַה	לְעַשֵּׂר	כָּל	רְמַעַשׁ
H3588	When thou hast made an end	H3615	H6237	H3605
	of tithing		H853	all the tithes
			H4643	
תְּבוֹאָתֶךָ	שָׁנָת	הַשְׁלִישִׁית	שָׁנָת	רְמַעַשׁ
of thine increase	which is the year	the third	which is the year	all the tithes
H8393	H8141	H7992	H8141	H4643
וְיִתְחַתֶּה הַלְּלִי	לֶגֶר	לִיתְתָּם	וְלֹא־לְמִנְגָּה	
and hast given	it unto the Levite	the stranger	the fatherless	and the widow
H5414	H3881	H1616	H3490	H490
בְּשַׁעַר יְהֻןָּא	וְשָׁבְעָה			
that they may eat	within thy gates	and be filled		
H398	H8179	H7646		

## Additional Cross-References

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**Leviticus 27:30** (Parallel theme): And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD.

**Numbers 18:24** (Parallel theme): But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

**Proverbs 14:21** (Parallel theme): He that despiseth his neighbour sinneth: but he that hath mercy on the poor, happy is he.