

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

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 tithing 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*, שָׂבְעוּ) 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

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

Revelation 20:12 — Judgment according to deeds

Romans 2:1 — Judging others

Study Questions

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

כִּי תִכְלֶה לַעֲשׂוֹת אֶת כָּל הַמַּעֲשִׂים
H3588 **When thou hast made an end of tithing** H853 H3605 **all the tithes**
H3615 H6237 H4643

הַמַּעֲשִׂים רְשָׁמֶיךָ שָׁנָה שְׁלִישִׁית שָׁנָה הַשְּׁלִישִׁית
of thine increase which is the year the third which is the year all the tithes
H8393 H8141 H7992 H8141 H4643

וְנָתַתָּה לְלֵוִי לַגֵּר לִיתֹום וְלְאַלְמָנָה
and hast given it unto the Levite the stranger the fatherless and the widow
H5414 H3881 H1616 H3490 H490

וְאָכְלוּ בְּשַׁעַר יְרֵכְךָ וְשָׂבְעוּ
that they may eat within thy gates and be filled
H398 H8179 H7646

Additional Cross-References

Leviticus 27:30 (Parallel theme): And all the tithes 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.