

# Numbers 18:26

Authorized King James Version (KJV)

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.

## Analysis

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**Speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD**—The Levitical tithe (תְּעִשֵּׂר ma'aser, tenth) became their **inheritance** (נָכָלָה nachalah) replacing landed property other tribes received. From this tithe-income, Levites offered a **heave offering** (תְּרֻמָּה terumah, contribution lifted up) to God, practically given to priests.

The phrase **which I have given you from them** emphasizes divine sourcing—the tithe was God's gift to Levites, not merely Israelite generosity. This established that all resources ultimately come from God, even income from ministry service. Paul echoes this principle: 'What do you have that you did not receive?' (1 Corinthians 4:7).

## Historical Context

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Israel's eleven non-Levitical tribes gave 10% of agricultural and livestock produce to support Levites. Levites then gave 10% of their tithe-income (1% of Israel's total productivity) to Aaronic priests. This created economic interdependence across all tribes, binding the nation through mutual provision.

## Related Passages

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**Romans 1:17** — The righteous shall live by faith

**James 2:17** — Faith and works

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

**Romans 2:1** — Judging others

## Study Questions

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1. How does viewing ministry income as 'inheritance from the LORD' (not earned wages) shape attitudes toward giving and stewardship?
2. What does the heave offering 'lifted up for the LORD' symbolize about directing all resources toward divine glory?
3. How can believers practice multi-level generosity, giving from what we've already received as gifts from God?

## Interlinear Text

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וְאֵלֶּי מִתְדִּבֵּר כְּלֹוי מִאֵל	H413 unto the Levites H3881	תֹּדְבֵּר מִרְמָת	H1696 Thus speak and say H559	כִּי אֶלְמָם	H413 H3588
תִּקְחֶה מֵאֶת בְּנֵי יִשְׂרָאֵל מִעֲשָׂרָה:	H3947 unto them When ye take H853	מִתְבָּנָה מִתְבָּנָה	H1121 of the children H3478	אֶת יִשְׂרָאֵל מִעֲשָׂרָה:	H4643 even a tenth H853
אֲשֶׁר רִשְׁתִּי מִתְבָּנָה מִתְבָּנָה בְּנֹתְלָתְךָ מִ	H834 which I have given H5414	לְכָם מִתְבָּנָה	H0 H853	בְּנֹתְלָתְךָ מִ	H5159 you from them for your inheritance
וְעַבְרָמָת מִתְבָּנָה מִתְבָּנָה תְּרֻומָּה תְּרֻומָּה יְהִי הִ	H7311 then ye shall offer H4480	מִתְבָּנָה מִתְבָּנָה תְּרֻומָּה תְּרֻומָּה	H8641 up an heave offering H3068	וְעַבְרָמָת מִתְבָּנָה מִתְבָּנָה יְהִי הִ	H4643 even a tenth H853
מִן מִעֲשָׂרָה:	H4480 even a tenth H4643				

## Additional Cross-References

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**Nehemiah 10:38** (Parallel theme): And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

**Numbers 18:21** (References Israel): And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.