

Numbers 31:28

Authorized King James Version (KJV)

And levy a tribute unto the LORD of the men of war which went out to battle: one soul of five hundred, both of the persons, and of the beeves, and of the asses, and of the sheep:

Analysis

And levy a tribute unto the LORD (וַתִּקַּח מִכָּס לַיהוָה)—From soldiers' half: 1 in 500 (mechkas, tribute/tax) goes to Yahweh through Eleazar (31:29). From the congregation's half: 1 in 50 goes to Levites (31:30). The differential rate reflects soldiers' greater risk and smaller base population.

One soul of five hundred—includes persons, cattle, donkeys, sheep. Everything acknowledges God's provision. This isn't mere taxation but theological recognition: victory comes from Yahweh (31:49—not one soldier lost!), therefore firstfruits belong to Him. Romans 11:36 captures it: 'Of him, and through him, and to him, are all things.'

Historical Context

This tribute becomes precedent for dedicating war spoils to the Tabernacle/Temple (cf. David dedicating Philistine plunder, 1 Chronicles 18:11). The miraculous victory—no casualties among 12,000 soldiers—made the tribute both gratitude offering and recognition of divine intervention.

Related Passages

Matthew 25:31 — Final judgment

Study Questions

1. Why does God require tribute from those who already risked their lives in His commanded war?
2. How does proportional giving (1/500 vs 1/50) reflect both justice and mercy in God's economic laws?

Interlinear Text

וְהִרְמֹתָ	מִכֶּסֶף	לַיהוָה	יָמָא ת	אֲנִישׁ י	הַמִּלְחָמָה
And levy	a tribute	unto the LORD	H853	H376	of war
H7311	H4371	H3068			H4421
וְהִצִּיָּא יִם	לְצִבָּרָא	אֶחָד	נֶפֶשׁ	מִחֲמֵי שׁ	הֵמָּא וְת
which went out	to battle	one	soul	of five	hundred
H3318	H6635	H259	H5315	H2568	H3967
וְהָאֲדָם	וּמִן	הַבְּקָר	וּמִן	וְהַחֲמֹר יִם	וּמִן
both of the persons	H4480	and of the beeves	H4480	and of the asses	H4480
H120		H1241		H2543	
וְהָאֵלֶּיךָ					
and of the sheep					
H6629					

Additional Cross-References

Numbers 18:26 (References Lord): 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.

Numbers 31:30 (References Lord): And of the children of Israel's half, thou shalt take one portion of fifty, of the persons, of the beeves, of the asses, and of the

flocks, of all manner of beasts, and give them unto the Levites, which keep the charge of the tabernacle of the LORD.

Numbers 31:47 (References Lord): Even of the children of Israel's half, Moses took one portion of fifty, both of man and of beast, and gave them unto the Levites, which kept the charge of the tabernacle of the LORD; as the LORD commanded Moses.

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