Our *parashah* opens with a reiteration of the commandment regarding first-fruits (*הַבִּכּוּרִים*, *haBikkurim*) found originally in Exodus 23:19. After finally entering the Land and conquering the people who lived there, Israel was to give God the credit for the crops the Land produced. No matter the sweat and toil that went into producing the crops—they were, in reality, a gift from God. We are to recognize that all of our accomplishments rest upon the gracious benevolence of God on our behalf. When we give Him the first-fruits, we are acknowledging that everything actually belongs to the Almighty, and by such an acknowledgement, He grants us the proper use of that which He gives.

Note carefully that this command of first fruits is given equally to the native born as well as to the *ger* or sojourner (non-Jew) within Israel (26:11). In the ceremony of giving the first fruits, the giver confesses “I have come to the Land that HaShem swore to our forefathers to give us.” Here, the native born as well as the *ger* confesses both that Abraham, Isaac, and Jacob are his forefathers, and that the covenant promises made to them have passed to him through God’s faithfulness. This should put to rest the debate that went on in the post-destruction era (as evidenced in the *midrashim* and Talmuds) as to whether a proselyte (foreigner who joined Israel) could rightly call Abraham, Isaac, and Jacob “our fathers” (cf. m.*Bikurim* 1.4). The fact that the issue still arises in our times, even within communities of believers, is reprehensible.

In fact, all who came into the Land, regardless of their physical lineage, were to rehearse the gracious and sovereign acts of God in leading Israel out of Egypt, through the wilderness, and into the Promised Land. All are viewed as one people, with One God, and with one purpose—to worship Him in all of life. This, in fact, is the primary purpose of creation.

The giving of the first fruits flows easily into a discussion of tithes (26:12ff). The tithe discussed here is specifically said to be the tithe of the third year (*מַעְשֵׂר ... בַּשָּׁנָה הַשְּׁלִישִית*). However, nowhere is there a tithe specifically designated as for the “first year” or for the “second year.” Then how should we understand the tithe of the third year mentioned in our *parashah*? The Sages noted the apparent disparity between Numbers 18:21ff and Deut 14:22ff. In the Numbers passage, the people are specifically commanded to bring a tithe and to give it to the Levites. The tithe becomes the possession of the Levites in exchange for their service in the Tabernacle/Temple. In Deut 14:22ff, however, the tithe is consumed by the one who brings it, but it must be eaten in the Tabernacle/Temple precincts (i.e., “the place where God chooses to establish His name”). How are these two texts regarding the tithes to be reconciled? The Sages reasoned that since the Torah speaks of the tithe of the third year, there must likewise be a tithe of the first and second year. Thus, tithes must be taken from crops and herds on a three year cycle. Every year, the first tithe is given to Levite (first fruits); during the first and second years, the second tithe is taken (*מַעְשֵׂר שֵׁנִי*, *ma’aser sheni*). It has a higher degree of sanctity and must be eaten in Jerusalem. During the third year, the *מַעְשֵׂר עָנִי*, “tithe for the poor,” is taken. This cycle is repeated every three years with the exception of the *sh’mittah* (Sabbatical seventh year) and the *Yovel* (Jubilee year, the 50th year following the cycle of seven Sabbatical years). In the *sh’mittah* and *Yovel*, no tithes are taken since all produce is *הֶפְקֵר*, *hefker*, “ownerless.” According to the Rabbis, one is obligated to tithe only what one rightfully owns.

In the Torah, the tithe is connected only to the produce of the field, the fruit of the vine and trees, and to the flocks. There is no indication that one was expected to tithe money or other goods. One may argue that this is because the ancient Israelite culture was agrarian, but to extend the laws of tithing to anything other
than crops and livestock is to go beyond the clear meaning of the text.

Moreover, the idea that tithes should be paid to teachers other than Levites is nowhere found in the Torah. Teachers were to be supported by those who benefited from their teaching, but this was not to be taken from the tithe. The tithe went first to the Levites, then to a communal gathering of rejoicing at the Temple (within Jerusalem), and finally to the disadvantaged. The incorporation of the tithing laws in the 3rd and 4th Century Christian Church was based upon the erroneous teaching that the Church had replaced Israel, and that the elders and bishops of the church stood as the new priesthood. The fact that the Roman Catholic Church placed the title of “priest” upon her clerics was the logical extension of this teaching. That the Protestant Church continued the teaching of tithes as support for the Church itself shows that in the area of ecclesiology, the Protestants did not entirely divest themselves of Roman Catholic doctrine.

Note in 26:12ff the emphasis put upon the careful discharge of the duty of tithes to the poor. A formal declaration was to be made that the one giving the tithe had not misused it, nor detracted from it, but that the tithe had been given as prescribed. This shows the heart of the Almighty toward the disadvantaged. Since the tithe was the means of sustaining the disadvantaged person within Israel (the Levite, the ger [sojourner who did not own land], the orphan, and the widow), it was an essential part of the overall maintenance of the community.

How should we consider the obligation of the tithe in our own times, living in the diaspora? First, we cannot presently support the Levite, since there are no Levites actively working in the service of the Temple. But we should remember that when the Temple is rebuilt, we will have the opportunity to perform this mitzvah. We might consider “practicing” this by giving a tenth to a worthy cause. Secondly, there is a principle in the laws of tithing that draws God’s people to Jerusalem. We could “practice” this mitzvah by supporting efforts to rebuild Jerusalem and to sustain the people of the Land. Thirdly, aiding the disadvantaged is a principle tied to the laws of tithing. We can “practice” this by gathering tzedekah to be given to those who are unable to make their own living. Ultimately, the principle of tithing is that everything belongs to God, and that we honor Him as the Giver of all good things when we give away some of our wealth in order to help others. In doing this, we manifest our belief that all we have comes from God, and we show our thanksgiving for being His chosen people (26:16ff).

Chapters 27–28 contain the commandment for the enactment of the covenant as Israel entered the Land. They were to set up stones plastered with lime on which were written the laws of the covenant. Then the tribes were divided between Mt. Ebal and Mt. Gerizim, standing as antiphonal choirs while the curses and blessings were read. In this dramatization of the covenant, the nation agreed to accept the obligations of the covenant (which included both the blessings and curses), and to maintain the commandments as God had given them. In Joshua 8:33-35 we see the historical fulfillment of this covenant enactment:

33 All Israel with their elders and officers and their judges were standing on both sides of the ark before the Levitical priests who carried the ark of the covenant of the LORD, the stranger (ger) as well as the native ('ezrach). Half of them stood in front of Mount Gerizim and half of them in front of Mount Ebal, just as Moses the servant of the LORD had given command at first to bless the people of Israel. 34 Then afterward he read all the words of the Torah, the blessing and the curse, according to all that is written in the book of the
Torah. 35 There was not a word of all that Moses had commanded which Joshua did not read before all the assembly of Israel with the women and the little ones and the strangers (gerim) who were living among them.

Once again, the ger (non-Jew) is as much a part of the covenant enactment as was the native born. All who constituted Israel accepted the Torah as the covenant within which they would live. All had the same privileges and responsibilities; all were bona fide covenant members.

But how should we understand the curses? How is it possible that God’s chosen people could be treated so harshly for their disobedience? Is there no forgiveness in the Torah? Clearly, the reality of the Torah is that it separates between those whose hearts were governed by faith and those who were not. One who had genuine faith, but who disobeyed, would seek repentance and would follow the provisions of the Torah in seeking forgiveness from God as well as from one’s fellow man. The curses come, not upon one who sins and repents, but upon one who sins and refuses to repent. The curses come upon the rebellious one who shows himself not to be a true covenant member. Thus, the Torah functions as a means of dividing between those who have the Torah written on their hearts, and those who do not. Obedience to God is the natural fruit of a circumcised heart. Rebellion against God is the natural fruit of a hardened heart. The mark of a true covenant member is that of faithfulness. But the mark of the spurious covenant member (one who is within Israel but has not genuinely submitted to Israel’s God) is rebellion against God, and thus disobedience. “By their fruits you will know them” (Matt 7:20).

It is in this way that Yeshua has redeemed us from the curse of the Torah. Having been born from above, the Spirit of God has written the Torah upon our hearts (Jer 31:31ff) and has made us new creations by actually dwelling within us. He is committed to conform us to the image of His Son, and what He has begun, He will finish. Thus, we stand to receive the blessings because we have been given both the ability and the desire to obey God and to keep His commandments. Moreover, we have come to know the way of repentance, so that when we do sin, we confess our sins and know that He is faithful to forgive us of our sins, and to cleanse us from all unrighteousness (Ps 32:1–2; 1Jn 1:9).