

Tithe and Wine, A Historical and Theological Study Of Deuteronomy 14:22-29: A Seventh-Day Adventist View

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ABSTRACT

The tithe is holy and belongs to God. This signifies that He is the owner, and we are the stewards of His property. The problem arises when reading Deuteronomy 14:22-29, which seems to state that God allowed the Israelites to spend the tithe on whatever they wanted, including buying intoxicating drinks, and even drinking them together with the priest before the Lord. The purpose of this study is to examine what God actually commanded the Israelites in Deuteronomy 14:22-29 regarding tithe. This paper is a historical approach using the documentary research method. For each research, the researcher utilizes primary resources. Secondary resources are employed only to see current opinions about the issue. This paper argues that there are three types of tithe, and the type of tithe here in Deuteronomy 14:22-29 is the second tithe or festival tithe (Deuteronomy 14:22-27), and the second tithe for the charity or tithe for the poor (Deut. 14:28-29). The type of tithe that is stated in Deuteronomy is the second tithe. The strong drink (Heb. shekar) that occurred in this passage does not refer to the strong liqueur, but sweet old (fine) wine. The contribution of this paper to the Seventh-day Adventist Church is to provide clarity that the second tithe can be used to help the work of God and others, while the first tithe is intended only for priesthood service. Then, to ensure that God never allows His people to consume alcoholic beverages.

Keywords: *Seventh-day Adventist; Second tithe; Strong drink*

INTRODUCTION

This paper will explore the biblical evidence explaining the tithing system, to obtain the theological meaning of tithe. Bible scholars have paid little attention to the study of the Israelite tithe system. Most studies on this matter are governed by its history, and reconstruction of the historical development of tithe, and not on the theological side of tithe itself (Herman, 1991, pp. 7-37). Therefore, this paper will try to bridge the gap to obtain a clear understanding of both the history and theology of tithe. However, due to space constraints, this paper will only discuss Deuteronomy 14:22-29 from its historical and theological perspectives.

The exploration of tithe arrives at Deuteronomy 14:22-29 which seems to give a license for God's people to use the tithe that belongs to God to "spend it on whatever your heart desires, including wine or intoxicating drinks" (v. 26). Using the tithe money that belongs to God, to buy everything that is liked even buying alcoholic drinks. Of course, this is an interesting thing to explore.

About this, some questions will be discussed in this paper, namely: (1) How many types of tithes are there in the Bible? (2) Why can tithe here be used to buy personal needs? (3) Does the Bible allow buying intoxicating drinks? (4) Is God here giving legitimacy to His people to consume alcoholic drinks? (5) What is the theology of tithe according to the Seventh-day Adventist Church (SDA)?

METHOD

In this research, the researcher uses a qualitative research method, namely documentary research. In this case, the author will evaluate various historical literature, especially from Seventh-day Adventist (SDA) literature that discusses the tithe and second tithe. Likewise, various comments relating to the tithe in Deuteronomy which distinguish it from the tithe in the books of Leviticus and Numbers.

RESULTS AND DISCUSSION

History of the Tithe in SDA

Tithe was not an exclusive Israelite practice. Records from the city of Ugarit in the 14th century B.C. indicate that the city's inhabitants paid tithes to the temple, a type of tax (Milgrom, 1990, p. 432; Anderson, 1987, pp. 78-80); and the king also received a royal tax (10%) from his subjects Anderson, 1987, pp. 81-82). Neo-Babylonian documents from the 6th century B.C. indicate that tithe was a common practice in Babylon. Tithes were given to the temple, and the king himself also tithed. Tithes were collected on everything, including wheat, dates, sesame, linen, oil, onions, wool, clothing, cattle, sheep, birds, wood, and gold and silver items (Milgrom, 1976, p. 58); Lipinsky, 1979, pp. 593-594). Tithe was even known and practiced in Persia, Greece, and Rome (MacCulloch, n.d., p. 347; Hawthorne, 1978, p. 851).

Biblical historians are also uncertain about the origin of the practice of tithe. The Bible does not say for certain, and when tithe is first mentioned in the Bible, it seems to have been a common practice. One thing we do know is that "the tithing system existed long before the time of Moses. ... It goes back to the time of Adam" (White, 1885, p. 393). This tithe system, as stated in the Old Testament, "is from God" (White, 1885, 388). given by God to mankind. It seems that tithing is related to mankind in its fallen state. Angel M. Rodriguez states, "It is in the context of that most disturbing tragedy that for very specific reasons, the system of tithes and offerings was instituted by God (Rodriguez, 2016)."

Within the Seventh-day Adventist Church, the idea of tithes and offerings has been a source of controversy. The turning point for this controversy came in 1856/7 when many Sabbatarian Adventist preachers left the ministry and sought secular employment to support their families (Chrissutianto and Doloksaribu, 2020, pp. 67-84). This especially happened when two ministers, John N. Loughborough and John Nevins Andrews, left their ministry and moved to Waukon, Iowa, to work to provide for their families (Loughborough, 1907, p. 107).

On January 9, 1856, Ellen G. White had a vision that led her to travel to Waukon, Iowa, crossing the Mississippi by sled before the ice was completely formed. The two men, J. N. Loughborough and J. N. Andrews were won back to the ministry, but the challenge of how to support the growing church ministry remained a dilemma (Loughborough, 1907, p. 107).

In this financial crisis, in April 1858, a group of members in Battle Creek under the leadership of John N. Andrews studied the Bible intending to find sound principles for supporting the ministry. The result was “Systematic Benevolence,” which the Battle Creek church adopted in 1859, and which they later recommended to other churches (Schwarz and Greenleaf, 2015, p. 171). Two key verses supporting it were 1 Corinthians 16:2 with its emphasis on a systematic giving plan (Systematic), and 2 Corinthians 9:5-7 with its emphasis on the joy of giving and an attitude of mercy (Benevolence). The giving plan of 1859 was not based on the biblical teaching of the tithe. The concept of tithe did not emerge until later (Burt, 2010).

At the General Conference Session of the Sabbatarian Adventists held in Battle Creek on June 3-6, 1859, Systematic Benevolence was adopted. John N. Andrews said that he fully agreed with the Systematic Benevolence system (Review and Herald, 1859, 20). Further, T. M. Steward said that we pay taxes, how much more offerings to God. He said, “while we remembered the first (Matthew 22:21, edited) part of the text, to render unto Caesar the things that are Caesar's, we should not forget the other part, to render unto God the things that are God's” (Steward, 1859, p. 20). Finally all the leaders of the meeting at that time agreed and all the members present also agreed so that Systematic Benevolence could be fully adopted and carried out. After this Systematic Benevolence system was implemented, it was finally reported in 1861 that \$150 had been collected which was ready to be used to advance the message of truth (White, 1861, p. 86).

In the same year, 1861, James White suggested that each believer calculate their income and give one-tenth of that amount as Systematic Benevolence. In this case, James White stated that Systematic Benevolence is the tithe (Schwarz and Greenleaf, 2015, p. 171). In this regard, James White said, “We propose that the friends give a tithe, or tenth of their income, estimating their income at 10 percent on what they possess” (White, 1861). Eventually, Systematic Benevolence was widely accepted by the SDA. In 1868, James White noted that “This system is generally accepted by our people everywhere, and gives liberal support to our ministers, leaving them free to devote themselves entirely to the work of the ministry” (White, 1868, p. 302).

Throughout the 1860s and 1870s, articles were published in the Review and Herald in support of Systematic Benevolence. At the General Conference Session of the SDA in 1876 it was decided that “we believe it to be the duty of all our brethren and sisters, whether connected with churches or living alone, under ordinary circumstances, to devote one-tenth of all their income from whatever source, to the cause of God” (Review and Herald, 1876, p. 108). Regarding the tithe, Ellen G. White said in 1875,

The special system of tithing was founded upon a principle which is as enduring as the law of God. This system of tithing was a blessing to the Jews, else God would not have given it them. So also will it be a blessing to those who carry it out to the end of time. Our heavenly Father did not originate the plan of systematic benevolence to enrich Himself, but to be a great blessing to man. He saw that this system of beneficence was just what man needed (White, 1948, p. 404).

Based on a study of the Scriptures and confirmed by an article by Ellen G. White, by 1880 it was generally understood that all tithe funds should be devoted solely to the support of the ministry of the gospel. Note what James White wrote, “A Tithe Is The Lord’s – Since the fall of man it has been necessary that there should be men devoted wholly to the service of God. It appears that from the very beginning, the Lord taught his people to devote one-tenth to the support of his minister” (White, 1880, p. 35). This was finally voted at the General Conference Session of the SDA Church held on October 6, 1880.

This decision of the General Conference was also supported by His servant, Ellen G. White, that God had specifically determined the use of the tithe. This was stated in her letter dated March 14, 1897, which she wrote from Cooranbong, New South Wales, Australia, entitled “Use of the Tithe.” Her letter was later included in Manuscript No. 17 in 1897. In her letter, Ellen G. White stated that,

The light which the Lord has given me on this subject is that the means in the treasury for the support of the ministers in the different fields is not to be used for any other purpose. If an honest tithe were paid, and the money coming into the treasury were carefully guarded, the ministers would receive a just wage. ... The minister who labors should be sustained (White, 1897).

Thus, tithe was finally fully accepted by the SDA Church and became part of the 28 Fundamental Beliefs #21 with the title “Stewardship,” where previously the doctrine of tithe (stewardship) did not exist in the Fundamental Beliefs of 1872, and only included in the 22 Fundamental Beliefs #18 of 1931.

Tithe in the Bible

Speaking of tithe, the important question that arises is how many types of tithes did the Israelites give to God? Albert Barnes quotes Matthew 23:23 as follows,

The law required the Jews to devote a tenth part of all their property to the support of the Levites, Numbers 18:20-24. Another tenth part they paid for the service of the sanctuary, commonly in cattle or grain, but where they lived far from the place of worship they changed it to money, Deuteronomy 14:22-24. Besides these, there was to be every third year a tenth part given to the poor, to be eaten at their own dwellings Deuteronomy 14:28-29. ... This was besides the voluntary offerings which they made (Barnes, n.d.).

Almost in line with Barnes, in his discourses on the early church, Flavius Josephus states that Moses specifically wrote about three types of tithes, namely: one for the Levites, one for

festivals, and one for the needy (Tuland, 1958, p. 43). Seventh-day Adventists share the view that tithe for the Levites is found in Leviticus and Numbers, while tithing for service/festivals and for the needy is found in Deuteronomy. It is clear that there are significant differences between the laws and regulations contained in Deuteronomy and those contained in Leviticus and Numbers (Rodriguez, 1994, p. 55). Rodriguez gives at least three reasons why tithe in Leviticus and Numbers is different from tithe in Deuteronomy.

1. Objects of Tithe: In Deuteronomy tithe was imposed only on grain, wine, and oil, while in the other legislation, all the produce of the earth and the increase of herds and flocks were to be tithed.
2. Levitical Tithe: Although the tithe discussed in Deuteronomy was required by the Lord, it belonged to the family that brought it to the sanctuary. Leviticus and Numbers deal with a tithe that belonged exclusively to God, and that was given by Him to the Levites and priests.
3. Fellowship Meals: Tithe in Deuteronomy was to be used by the Israelites for a family fellowship meal to be eaten at the central sanctuary. The other legislations did not allow for that. They limited the eating of the tithe to the Levites, the priests, and their respective families (Rodriguez, 1994, pp. 55-56).

The conclusion that seems inescapable is that we are here promising three different kinds of tithes. It seems impossible to parallel what we have in Deuteronomy with the tithe laws found in Leviticus and Numbers. Rabbinic tradition says that the tithe recorded in Leviticus is the “first tithe,” and that recorded in Deuteronomy is the “second tithe” (Rodriguez, 1994, p. 56).

Thus, there were at least three tithes performed by the Israelites in biblical times, namely (Nino, 2017, p. 14):

1. Tithe for the Levites (Leviticus 27:30-33; Numbers 18:21-32) – Sacred tithe / Levitical tithe.
2. Second tithe (Deuteronomy 14:22-27) – Annual feast / Festival tithe.
3. Additional tithe every third year (Deuteronomy 14:28-29) – Second tithe for charity / Tithe for the poor.

If it can be abbreviated, then the three types of tithe are: “first tithe,” “second tithe,” and “poor tithe” (Sanders, 1990, pp. 43-44); where the purpose is as follows, “first, God; second, man’s own physical and spiritual welfare; and third, their neighbor’s need. God, you, and your neighbor are a good trinity in planning one’s giving” (Tuland, 1958, p. 43).

The tithe given by the Israelites can be seen in the table below (Nino, 2017, p. 14):

Table 1
Types of Tithes

NO.	TITHE	HEBREW	YEARS						
			1	2	3	4	5	6	7
1	Leviticus	ma’aser rishon	*	*	*	*	*	*	*
2	Second	ma’aser sheni	*	*		*	*		
	Second	ma’aser ani			*			*	

3	Offerings	minchah	*	*	*	*	*	*	*
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Looking at the table above, it is clear that the Israelites gave quite a large percentage of their income. Ellen G. White said, “The contributions required of the Hebrews for religious and charitable purposes amounted to fully one-fourth of their income” (White, 1890, p. 527). This means that 25% of their total income was for God and service to others, including the first tithe (10%), the second tithe (10%), and the offerings (5%). However, due to limited time and space, this paper will only focus on the second tithe, and the use of the second tithe.

Second Tithe

What is new about the tithe in Deuteronomy is “the transfer of the offering of the tithe from the local shrines to the central sanctuary at Jerusalem” (Smith, 1914, p. 119; Tuland, 1958, p. 42). In the book of Tobit, which R. H. Charles says was written between 350-170 B.C. (Charles, 1913, p. 185), there is the following sentence: “And the second tithe I tithed in money for the six years, and spent it each year at Jerusalem” (Smith, 1914, p. 203). In this case, the second tithe was taken to the place God had appointed, namely the place where the sanctuary was built (Nino, 2017, p. 14).

Deuteronomy 12:17-19 introduces the second tithe, which is explained in more detail in Deuteronomy 14:22-27. This tithe is different from the tithe found in Numbers 18:21. In Numbers 18, God gave the tithe to the Levites and priests for their living because they served the nation of Israel; whereas in Deuteronomy 14:22-27, those who brought the tithe shared in the tithe (Croteau, 2005, p. 95).

Additionally, in Numbers 18:31 the Levites are told that they can eat the tithe “in every place”; whereas in Deuteronomy 14:23 the tithe is to be brought “into the place which He will choose.” Likewise, the tithe in Numbers 18 belongs to the Levites; whereas in Deuteronomy the tithe remains the property of the tithe giver. Finally, while the purpose of the tithe in Numbers 18 is to provide an inheritance for the Levites and priests; the second purpose of the tithe in Deuteronomy is found in Deuteronomy 14:23: “that you may learn to fear the LORD your God always” (Segal, 1989). For more details, see the table below:

Table 2
The Purposes of the Tithes

NO.		NUMBERS 18	DEUTERONOMY 14
1	Type	First tithe <i>Levitical tithe</i>	Second tithe <i>Festival tithe</i>
2	Allocation	Levites and priests	The tithe giver
3	Location	In every place	In a place that God will choose
4	Purpose	Giving inheritance to the Levites and priests	So that you learn to always fear God

However, in both tithes in Deuteronomy 12 and 14, the Israelites are advised not to neglect the Levites. So, both the tithes in the Book of Numbers and the Book of Deuteronomy both supported the Levites (Barker, 1979, pp. 87, 91-93). Deuteronomy 14:22-27 describes how the Israelite festivals occurred. On the appointed days, the Israelites would go to the place appointed by the LORD and celebrate a feast there. They either took their second tithe there or sold it for money and bought anything (“everything your heart desires”) they wanted to eat. Here there is no mention of tithes from animals because they had to offer tithes from animals as first fruits and tithes to the Levites (Vischer, 1966, p. 2).

Levitical Tithe and Festival Tithe

This section will evaluate the differences between the Levitical Tithe / Leviticus and Numbers Tithe (first tithe) and the Festivals Tithe / Deuteronomic Tithe (second tithe). Take a look at the following table to see the differences between the two (GC Stewardship Department, n.d.).

Table 3
Differences of Tithes

NO.	ITEM	LEVITICAL TITHE	FESTIVAL TITHE
1	Objects of Tithe	All the produce of the earth and the increase of the herds and flocks were to be tithed	The tithe was imposed mainly on grain, wine, and oil (only the tithe of the first born of the herd was required)
2	Where to brought the tithe	It was given by Him to the Levites and the priests	Brought to the sanctuary
3	For whom	Belongs to God	It was required by the Lord but belongs to the family
4	Fellowship Meals	Limited the eating of the tithe to the Levites, the priests, and their respective families	Too be used for a family fellowship meal – at the sanctuary

The Purpose of the Second Tithe

Speaking of the purpose of the first tithe, it seems like there is no need to question it anymore. But what about the second tithe? Why did God tell Moses to tell the Israelites to give the second tithe? This section will evaluate what the purpose of giving the second tithe was.

As previously discussed, the second tithe consists of two parts, namely the tithe every first and second year; and the tithe every third year. And this repeats itself in a seven-year cycle (Wigoder, 1989, p. 707). In the seventh year all that the land produces is dedicated to the poor (Exodus 23:10-11).

Regarding the second tithe, Deuteronomy 14:23, 26, 27 says “you shall eat it before the LORD your God, ... and rejoice, you and your household, and the Levites.” In addition, in this second tithe, every third and sixth year in the seven-year cycle of the Israelites, they must bring out all the tithe offerings from their land and put them in the city where they live. Then the Levites, the foreigners, the orphans and widows, and the poor and needy could take it and eat until they were full (Deuteronomy 14:28-29). This indicates that Israel was truly “a giving nation. ... Generosity, both toward God and man! (Oberst, 1968, p. 196).”

God emphasized that the Israelites should bring the second tithe to the sanctuary, and eat it with the priest before the Lord. This experience was designed by God to teach them to always respect (literally “fear,” see Deut. 4:10) the Lord their God. When they ate food before God with the priest, they would realize and acknowledge that their food (and even their lives) did not depend on their agricultural skills, but on the blessing of the Lord. So they would learn to fear Him, because only by obeying Him could they continue to eat and live in prosperity (Missler, 2004, p. 82). This was necessary so that the Israelites would avoid honoring the Canaanite fertility gods for their abundant harvests (Kline, 1962, p. 174), – because data from the Semitic region shows that there were efforts to offer a tenth of their agricultural produce to the gods so that their agricultural produce would continue to be blessed (Godbey, 1916, p. 81), – but because of God’s blessing upon them. In this, they would fear God.

In what way, when they obeyed the second tithe commandment, could they learn to fear God (Deut. 14:23)? God was the owner of the land, and He provided that His servants, the Levites, would receive blessings from His bounty (Merrill, 1994, p. 23). God wanted His people to use what He had given them to meet the needs of others just as they met their own needs. In this, they showed their fear of God. Keil and Delitzsch say that “The fear of the Lord is not merely a feeling of dependence on Him, but also includes the notion of divine blessedness, which is the predominant idea here, as the sacrificial meals were to furnish the occasion and object of rejoicing before the Lord” (Keil and Delitzsch, n.d., p. 367).

When they were well off because of God’s generosity, it was their duty to take care of those in need. In this case, the second tithe is applied entirely to alleviate the needs of the landless and destitute people, whose suffering so often makes the prophet Moses feel compassion for them. So that the stranger, the orphan, and the widow, as well as the Levites, are continuously the objects of the philanthropy of the author of the Pentateuch (Driver, 1896, p. 168).

It can be seen that there are at least three functions of the second tithe, namely: Generosity and philanthropy, fear of the Lord, and recognizing that God is the owner of everything we have.

The Second Tithe in the Writings of Ellen G. White

Deuteronomy authorizes a tithe to be eaten by the Israelites in the sanctuary or their cities and that it should also be distributed to the poor and the Levites (Deut. 12:6, 17; 14:22-29; 26:12-15). Ellen G. White distinguishes this tithe from the regular tithe that was entirely for the Levites and priests for their service in the sanctuary (Rodriguez, 2010, p. 45). She calls it the “second tithe” (White, 1890, p. 530). This second tithe, “for two years to bring to the place where the sanctuary was established,” as a thanksgiving offering and to eat it in a “religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate” (White, 1890, p. 530).

Then in the third year, “this second tithe was to be used at home, in entertaining the Levite and the poor, as Moses said, ‘That they may eat within thy gates, and be filled.’ Deuteronomy 26:12,” and to “provide a fund for the uses of charity and hospitality” (White, 1890, p. 530). Ellen G. White stated that this second tithe was “a tithe in addition to, and entirely distinct from, that given every year for the service of God” (White, 1884, p. 161).

The purpose of the second tithe as practiced in Old Testament Israel is explained by Ellen G. White in her book *Patriarchs and Prophets*, chapter 51, entitled: “God’s Care for the Poor” (White, 1890, pp. 530-536). In her writing, Ellen G. White called her readers’ attention to the care of the poor, the orphan, the widow, and the stranger. She wrote,

To promote the assembling of the people for religious service, as well as to provide for the poor, a second tithe of all the increase was required. Concerning the first tithe, the Lord had declared, “I have given the children of Levi all the tenth in Israel.” Numbers 18:21. But in regard to the second He commanded, “Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always.” Deuteronomy 14:23, 29; 16:11-14. This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God, and a specified portion to the priest, the offerers were to use the remainder for a religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate. Thus provisions were made for the grateful offerings and feasts at the yearly festivals, and the people were drawn to the society of the priests and Levites, that they might receive instruction and encouragement in the service of God (White, 1890, p. 530).

It has been stated before that, “The giving required of the Israelites for social and religious purposes was one-fourth of their income” (White, 1890, p. 530). Giving 25% of their total income was certainly a heavy burden, but in fact, for their faithfulness to God’s command to give one-fourth of their income to God and social causes, they were greatly blessed by the Lord. Ellen G. White asserts that “A tax so heavy upon the income of the people might be expected to make them destitute; but on the contrary, faithful obedience to this regulation was one of the conditions of their prosperity” (White, 1890, p. 530).

When the Israelites obeyed God’s instruction to give 25% of their total income, God was, in effect, taking responsibility for a large portion of the expenses that each family faced. This is what caused them to become a prosperous and wealthy nation year after year. This was a good plan for the welfare of the people, and Israel became a wealthy nation (Nino, 2017, p. 15).

The Second Tithe and the SDA Church

The question arose, is the second tithe as mandatory and valid today as the first tithe? No. The reasons are as follows:

1. The use of the second tithe in the Old Testament was related to festivals that were no longer mandatory in the New Testament era (Bomfim, 2017, p. 13).

2. The second tithe fund was intended to be retained and partly managed by the family for charity and religious education White, 1952, pp. 273-274), a principle that cannot be applied to the current offering system. It seems that Ellen G. White did not consider the second tithe to support church schools to be binding on the church, but she also did not discourage those who were willing to give it for certain projects Rodriguez, 2010, p. 46). This is clearly seen when someone asks, “Cannot the second tithe be used to support the work of the church school?” Ellen G. White immediately replied, “It could be used for no better purpose” (White, 1904, p. 138). She further said, “I have been instructed that the plan of charging students nothing for tuition, depending on the second tithe to support the school, will always leave the school in the condition of financial embarrassment” (White, 1904, p. 139).
3. Giving a second tithe is currently not recommended by Ellen G. White, but it is also not strongly promoted by her (White, 1884, p. 161).

If the second tithe is no longer recommended and is not strongly promoted, then there is no prohibition for Adventists today to implement the second tithe. This is in line with what Wiersbe said,

If believers under the Law can give 10% of their income to God, then that is a good start for believers living under the New Covenant to start giving. However, we should not stop at 10%, but we should give systematically because God has made us prosperous (Wiersbe, 2001, p. 406).

Second Tithe and Wine

Having explored the history and theology of the second tithe, we will now turn to another important passage found in Deuteronomy 14:26-27 (KJV), where the commandment regarding the second tithe is to use the tithe money to buy “wine, or for strong drink ... and thou shalt eat there before the LORD ... thou, and thine household. The Levites ... thou shall not forsake.” This verse states that the tithe money could be used to buy a strong drink and to drink it before the LORD with their families and the Levites. Is God here giving Abraham’s children a license to consume strong drinks? How does this commandment reconcile with the other commands found in Scripture not to consume a strong drink? This section will discuss that.

In Deuteronomy 14:26, there are two words that refer to different types of drink, “wine and strong drink.” The two words in Hebrew are “*yayin*” and “*shekar*” (Missler, 2004, p. 82). Lange in his commentary says, “The distinction here is not between two kinds of wine, but between wine and a drink made from something other than grapes” (Lange, n.d.). It could be made from honey or barley (Lange, n.d.), or dates (Gesenius, 1968, p. 195).

The first section we will discuss is “wine.” Bob Utley in his Deuteronomy article, in the passage on *First Century Jewish Culture and Fermentation* (Utley, 2008, pp. 176-178), discusses the fermentation of grapes. There he states that “fermentation begins very soon, approximately 6 hours after the grape is crushed.” But this is not intoxicating wine. In this regard, the Mishnah (<https://www.merriam-webster.com/dictionary/Mishnah>) states that Jewish tradition says that the wine referred to here is “when a slight foam appears on the surface (a sign of fermentation), it is the wine-tithe. ... It was called ‘new wine’ or ‘sweet wine’” (Danby, 2011, pp. 67-68). Samuel A. Kaplan, a Seventh-day Adventist minister of Jewish decent, explains this as follows: “Ya-eeen, or wine, covers a variety of meanings. It is used in Scripture

to mean the pure juice of grapes (Ex. 29:40), fermented wine (Joshua 9:13), pure doctrine (Isa. 55:1)” (Kaplan, 1937, p. 9). In his research on this matter, Samuele Bacchiocchi says that I investigated the Biblical and historical usage of the term “wine,” beginning from the English wine, and then proceeding backward to the Latin *vinum*, the Greek *oinos*, and finally the Hebrew *yayin*. The result of the survey is abundantly clear: these four related words have been used historically to refer to the juice of the grape, whether fermented or unfermented (Bacchiocchi, 1991, p. 180).

Bacchiocchi says that in history and the Bible, the terminology for “wine” in various languages makes it clear that “wine” historically referred to grape juice, either fermented or unfermented. For example, *The New Webster Encyclopedia Dictionary of the English Language* (1971) defines “wine” as “juice pressed from the grapes but not fermented” (Bacchiocchi, 1991, p. 180). Here we can see that the definition of “wine” is clearly used “to denote unfermented grape juice” (Bacchiocchi, 1991, p. 180). Similarly, *The Jewish Encyclopedia* says that the term “wine” is used to refer to both fermented and unfermented grapes. It goes on to say, “Fresh wine before fermenting was called ‘*yayin mi-gat*’” (Singer, 1905, p. 533). So in this case, *yayin* means either unfermented grape juice or grape juice. Furthermore, Halakot Gedalot, the earliest summary of the Jewish Talmud, says that “One may press out a cluster of grapes and pronounce the Kiddush over the juice, since the juice of the grape is considered wine [*yayin*] in connection with the laws of the Nazirite” (Giinzberg, 1923, p. 409).

It is clear that Jewish tradition states that the tithe wine referred to here was new wine, and sweet wine, though (possibly) fermented; and not bitter, highly alcoholic wine.

Now let us consider the word *shekar*, “strong drink,” KJV, NASB, RSV. Modern Bible scholars think that the word *shekar* refers to “distilled liquor” (Missler, 2004, p. 82). But that is not what the Bible means, since the process of distilling alcohol was not used in the Near East until about the 7th century A.D. (Deere, 1985, p. 289). This fact shows us that the biblical terminology of “strong drink” does not give us a license to drink what we now know as strong liquor (Shea, 1988). If distilled alcohol is not what the Bible means by the word *shekar*, then what is the definition of the word *shekar*?

Kaplan explains that the Hebrew word “*shai-chor*,” means “satisfaction, satiation, sweetness. Haggai 1:6. The English word ‘sugar,’ the German word ‘zucher,’ and the Greek word ‘*sikera*’ (sweet wine) are all quite similar to the Hebrew *Shai-cha*. The old wine was sweeter, more satisfying, than the new wine (see Luke 5:39)” (Kaplan, 1937, p. 9). This is in line with what Deere says, in his commentary on Deuteronomy, that “the beverages in view here were not high in alcohol content” (Deere, 1985, p. 289).

In his commentary on the word *shekar*, Missler explains that since the distillation of alcohol was not discovered until around the 7th century A.D., *shekar* here means “fermented drink.” He explains, “The fermented drink was probably a kind of beer (this is usual NIV trans.), brewed by the ancient Egyptians and Akkadians, and therefore low in alcohol content” (Missler, 2004, p. 83). Kaplan then goes on to comment that, “Although ‘*shai-chor*’ is used in Scripture many times, meaning intoxicating drink, it is also used to designate old, sweet wine. (See Num. 28:7)” (Kaplan, 1937, p. 22).

Certainly, God would not endorse in one verse of Scripture what He expressly forbids in every other passage of Scripture. Deuteronomy 29:5-6 says, “And I have led you forty years in

the wilderness: your clothes are not waxen old upon you, and thy shoe is not waxen old upon thy foot. Ye have not eaten bread, neither have ye drunk wine or strong drink: that ye might know that I am the Lord your God.”

In conclusion to his article on alcohol in the Bible, Samuele Bacchiocchi states, “The Biblical teachings regarding the use of alcoholic beverages can be summarized in one sentence: the Scripture is consistent in teaching moderation in the use of wholesome, unfermented beverages and abstinence from the use of intoxicating beverages (Bacchiocchi, 1991, p. 206). Thus the word *shekar* also refers to old, sweet wine.

After looking at the two words in Deuteronomy 14:26, namely “*yayin*” and “*shekar*,” it can be concluded that God is not giving the Israelites legitimacy to consume intoxicating alcoholic beverages. Nor is this legitimacy for liquor sold today. But both of these words refer to old, sweet wine, and not intoxicating beverages.

CONCLUSION

The main issue of this research is to explore tithing in the Bible, especially in Deuteronomy 14:22-29. The main questions are: (1) How many types of tithing are there in the Bible? (2) Why can tithing here be used to buy personal needs? (3) Does the Bible allow buying intoxicating drinks? (4) Is God here giving legitimacy to His people to consume alcoholic drinks? (5) What is the theology of tithing according to the SDA Church? This section will conclude the research conducted to answer these questions.

The first conclusion is that in the Bible there are three types of tithing. The three types of tithe are as follows:

1. Tithe for the Levites (Leviticus 27:30-33; Numbers 18:21-32) – Sacred tithe / Levitical tithe.
2. Second tithe (Deuteronomy 14:22-27) – Annual feasts / Festival tithe.
3. Additional tithe every third year (Deuteronomy 14:28-29) – Second tithe for charity / Tithe for the poor

If it can be abbreviated, then the three types of tithe are the first tithe, for God; the second tithe, for the physical and spiritual welfare of the tithe giver; and the third, to meet the needs of others who are in need.

The second conclusion, the tithe used to buy personal needs is the second tithe, which is indeed intended for the welfare of the tithe giver and his family, other people, and also for the welfare of the Levites. This is not the first tithe, which is “holy unto the Lord” (White, 1940, pp. 66-67, 71, 93). Even Ellen G. White used the Sabbath to illustrate the sacredness of tithe, “For, like the Sabbath, a tenth of the increase is sacred” (White, 1872, p. 395).

The third conclusion, Deuteronomy 14:26 is not God’s legitimacy that His people can buy and consume liquor and alcohol. In this verse, there are two words related to different types of drinks, namely “wine and strong drink.” The two words in Hebrew are, “*yayin*” and “*shekar*.” After careful investigation of both history and word study, it can be concluded that the word “*yayin*,” can indeed be interpreted as unfermented wine or fermented wine. However, the Talmud is more inclined to grape juice, and this is in harmony with the Bible where God says

“For forty years I led you through the wilderness; ... you drank no wine or strong drink, that you might know that I am the LORD your God” (Deut. 29:5-6). The next word is “*shekar*,” which is translated as “strong drink.” Research has shown that the word “*shekar*” used in the Bible can mean intoxicating drink, but it can also mean sweet, aged wine.

The fourth conclusion is that when the Bible says “strong drink,” it refers to distilled liquor. However, historical research shows that the distillation of alcohol was not used in the Near East until around the 7th century A.D. This fact shows us that the biblical terminology of “strong drink” does not give us a license to drink what we now know as strong drink (Shea, 1988), because the two terms (strong drink in Deuteronomy 14:26, and strong drink as we know them today) are completely different.

The fifth conclusion is that the theology of the tithe is as holy as the Sabbath because the tithe is holy and so is the Sabbath. For as the Sabbath was set apart from the seven days, so the tenth of every income is holy. Ellen G. White uses similar language on this point when she compares the Sabbath to the tithe. “The very same language is used concerning the Sabbath as in the law of the tithe: ‘The seventh day is the Sabbath of the Lord thy God’ ... In like manner a tithe of our income is ‘holy unto the Lord’” (White, 1882, 306).

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