

Tithes and the Red Heifer (Numbers 18-19)

Expository Lessons from the Book of Numbers

I. Introduction and Recap from Prior Lesson

- a. The previous two lessons were about dealing with sin in the congregation.
 - i. The man gathering firewood on the Sabbath, in violation of the Fourth Commandment. (**Numbers 15**)
 - ii. Korah and the rebellious 250+ with him, from the Levites and other tribes who rebelled against Moses and Aaron, demanding the priesthood. (**Numbers 16-17**)
- b. Four signs were given to confirm that the priesthood belonged to the descendants of Aaron, bringing judgment against the rebels. The four signs were:
 - i. The earth opened to swallow up Korah, Dathan, Abiram and those with them.
 - ii. Fire came out from the Lord to incinerate the 250 men who were not priests, who burned incense before the Lord.
 - iii. A plague broke out in which 14,700 died. It was stopped only when Aaron burned incense in the assembly, to make atonement for the people.
 - iv. One rod from each tribe was placed before the ark, with the name of Aaron on the rod associated with the Levite tribe. It blossoms and produces ripe almonds and is kept with the ark thereafter.
 1. This famous rod of Aaron is even mentioned in the New Testament.
 - a. Read **Hebrews 9:1-5**.
 - b. Only three things are to be held inside the ark of the covenant:
 - i. The stone tablets of the 10 Commandments,
 - ii. The golden jar of manna, and
 - iii. The rod of Aaron that had budded and produced almonds.

- c. This rod was a very important reminder to all future generations. The priesthood was given to Aaron and his descendants, all of whom were of the tribe of Levi.
- c. The Lord wanted to put an end to the murmuring about the family of Aaron and the priesthood.
 - i. God clearly chose Aaron and his descendants for the priesthood.
 - ii. He wants the people to never forget that.
 - iii. The people are afraid and get the message.

II. The Lord Clearly Establishes the Roles of Priests and Levites

- a. Summary of **Numbers 18**.
 - i. Men of the Levite tribe are to serve in a supporting role to the priests (who are Levites descended from Aaron).
 - ii. The Levites will not inherit any land when the people enter the Promised Land.
 - iii. However, the Levites will be supported by members of the other tribes, through the tithes and various other offerings made to the Lord.
 - 1. From the Law of Moses, the Old Testament tithe was *10% of what the land produced*, including grain, olive oil, wine, fruit from trees, cattle and sheep.
 - a. Read **Deuteronomy 14:22-25**.
 - b. If someone lived a great distance away, he could sell the produce of the land and bring the money from the sale instead.
 - 2. It seems to me that this was not the same as our modern U.S. income tax (a percentage of all revenue), but more like a tax on the land and what it produced.
 - a. See also **Leviticus 27:30-31**: “Now all *the tithe of the land...is the Lord’s*”.
 - 3. The Levites were to receive a tithe from all the other tribes, and then a tithe (1/10) of that would be “the Lord’s portion”, given to Aaron and his descendants (the priests).
 - a. Read **Numbers 18:25-28**.

- b. **Questions Related to Tithing:** Are Christians supposed to tithe today? I recall years ago hearing a preacher say that since we are under a better covenant, we should be giving *more than 10%*. What do you think? If so, how should it be calculated? On the basis of net (after taxes) or gross income, for example? For what purpose(s) should the money we give “for the Lord” be spent?
- i. We are no longer under the Law of Moses. Preachers can’t pick-and-choose on this.
 1. “...He has made alive together with Him, having forgiven you all trespasses, having *wiped out the handwriting of requirements that was against us, which was contrary to us. And He has taken it out of the way, having nailed it to the cross.* Having disarmed principalities and powers, He made a public spectacle of them, triumphing over them in it. So let no one judge you in food or in drink, or regarding a festival or a new moon or sabbaths, which are a shadow of things to come, but the substance is of Christ.” (**Colossians 2:13–17**, NKJV)
 - a. Clearly, Christians are no longer to be bound to follow the Law of Moses, one of the requirements of which was to tithe.
 - b. Church leaders cannot pick-and-choose which parts of the Law of Moses they want to bind on their members!
 - ii. One problem I have seen in churches where they try to impose tithing on their members is:
 1. Those church members who are very wealthy can meet the minimum 10% requirement, then live on the remaining 90%.
 - a. Their attitude tends to be: “10% to the Lord, *and the remaining 90% for me!*”
 - b. As a result, they feel fully justified in living in opulent lifestyles in mansions, driving very expensive cars, etc. No one in the church will challenge them on their luxurious lifestyle since, after all, they *did* give their minimum 10% to the church!
 - iii. The kind of ‘tithing’ that impressed me was the example practiced by William Law, author of *A Serious Call to a Devout and Holy Life*.
 1. He voluntarily set aside 10% of his income and lived off of that. *He gave away the other 90%*, to meet the needs of the poor around him, including orphans.

- iv. While we are no longer bound to give a tithe, the Lord does expect us to learn something from that old practice and to be generous.
- v. Let us consider whether the Old Testament practice of tithing was “a shadow of things to come”, pointing us to greater spiritual realities that would be revealed in Christ!
- vi. Basic principles in the New Testament for *giving* include:
 - 1. From Jesus: “Sell what you have and give alms; provide yourselves money bags which do not grow old, a treasure in the heavens that does not fail, where no thief approaches nor moth destroys. For where your treasure is, there your heart will be also.” (**Luke 12:33–34**, NKJV)
 - 2. Jesus, regarding the judgment at His return: “And He will set the sheep on His right hand, but the goats on the left. Then the King will say to those on His right hand, ‘Come, you blessed of My Father, inherit the kingdom prepared for you from the foundation of the world: for I was hungry and you gave Me food; I was thirsty and you gave Me drink; I was a stranger and you took Me in; I was naked and you clothed Me; I was sick and you visited Me; I was in prison and you came to Me.’” (**Matthew 25:33–36**, NKJV)
 - 3. “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.” (**2 Corinthians 9:7**, NKJV)
 - 4. “And though I bestow all my goods to feed the poor, and though I give my body to be burned, but have not love, it profits me nothing.” (**1 Corinthians 13:3**, NKJV)
 - 5. “For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich.” (**2 Corinthians 8:9**, NKJV)
 - 6. “For I do not mean that others should be eased and you burdened; but by an equality, that now at this time your abundance may supply their lack, that their abundance also may supply your lack—that there may be equality. As it is written, ‘He who gathered much had nothing left over, and he who gathered little had no lack.’” (**2 Corinthians 8:13–15**, NKJV)
 - 7. “How then shall they call on Him in whom they have not believed? And how shall they believe in Him of whom they

have not heard? And how shall they hear without a preacher? And how shall they preach *unless they are sent*? As it is written: 'How beautiful are the feet of those who preach the gospel of peace, Who bring glad tidings of good things!'" (**Romans 10:14–15**, NKJV)

8. Read **1 Corinthians 9:7-14**.
 - a. "For it is written in the law of Moses, 'You shall not muzzle an ox while it treads out the grain.' Is it oxen God is concerned about?" (**1 Corinthians 9:9**, NKJV)
 - b. "Even so the Lord has commanded that those who preach the gospel *should live from the gospel*." (**1 Corinthians 9:14**, NKJV)
 - c. While in our group our teachers and preachers are self-supported as Paul was, the general New Testament pattern is for those who preach the gospel to be supported by contributions from those they are preaching to.
9. **Question:** Now that we have considered the commands and principles of giving from Jesus and the apostles, how should we put these New Testament teachings into practice?
 - a. (**Hint:** Let's *not* bind upon Christians a new set of rules that are not found in the Scriptures!)
 - b. For me, it is helpful to look back at the example of the early church, to see how Christians understood and lived out these principles, in the beginning.
- vii. Applications of New Testament principles from some early Christian writers. The following quotes are from an article on 'Tithing', in *Dictionary of Early Christian Beliefs*, ed. David Bercot.
 1. "Every true prophet that wishes to abide among you is worthy of his support. Likewise, a true teacher is himself worthy, as the workman of his support. Every first-fruit, therefore, of the products of the winepress and the threshing-floor, of oxen and of sheep, you will take and give to the prophets, for they are your high priests. But if you have no prophet, give it to the poor. If you make a batch of dough, take the first-fruit and give according to the commandment. So also, when you open a jar of wine or of oil, take the first-fruit and give it to the prophets."

- a. (Source: *Didache*, c. 80–140, *Ante-Nicene Fathers* vol. 7, p.381)
 2. “The wealthy among us help the needy.... As for the persons who are prosperous and are willing, they give what each thinks fit.”
 - a. (Source: Justin Martyr, c. 160, *Ante-Nicene Fathers* vol. 1, pp. 185-186)
 3. “Instead of the Law commanding the giving of tithes, He taught us to share all *our* possessions with the poor.”
 - a. (Source: Irenaeus, c. 180, *Ante-Nicene Fathers* vol. 1, p. 477)
 4. “The class of oblations [*CP: things offered to God*] in general has not been set aside. For there were both oblations there [among the Jews] and there are oblations here [among the Christians]. Sacrifices there were among the [Israelite] people; sacrifices there are, too, in the church. Only the outward form has been changed. For the offering is now made, not by slaves, but by free men.... [The Jews] had indeed the tithes of their goods consecrated to Him. In contrast, those who have received liberty set aside *all* their possessions for the Lord’s purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things.”
 - a. (Source: Irenaeus, c. 180, *Ante-Nicene Fathers* vol. 1, pp. 484-485)
 5. “On the monthly day, if he likes, each puts in a small donation—but only if it is his pleasure and only if he is able. For there is no compulsion; all is voluntary.”
 - a. (Source: Tertullian, c. 197, *Ante-Nicene Fathers* vol. 3, p. 46)
- viii. Some conclusions regarding tithing:
1. It was an Old Testament practice under the Law of Moses. It mandated 10% of the produce of the land and was given to the Levites (a tribe dedicated to ministering to the Lord, which had no land inheritance).
 2. The requirement to tithe, as a part of the Law of Moses, was nailed to the cross and canceled.

3. Christians are called to give freely and generously by Jesus and the apostles.
 4. Rather than giving 10% to God and keeping the other 90% for ourselves, our attitude should be that everything we have belongs to the Lord. This should be reflected in our lifestyle and our financial sacrifices.
 5. Early Christians gave voluntarily, what each decided to give and according to their ability. They met the needs of teachers, prophets, elders, missionaries and especially the poor.
- ix. **Challenge:** I encourage everyone to take stock of their own lifestyle giving, with prayerful consideration and an open Bible, in light of this.
- c. About the line of the priesthood.
- i. God burned it into the minds of the people that the priesthood was given *only to the tribe of Levi*; and, more specifically, *only to the descendants of Aaron*. No one else could serve as a priest, *EXCEPT...*
 - ii. In **1 Samuel 2**, during the time of Eli and his two corrupt sons, a prophet came and pronounced that at some time in the future, the priesthood would be taken away from them and given to someone who would be “a faithful priest over the faithful house of God”, who the Lord said would “walk before my Christ forever”.
 1. **Hebrews 3:1-6** explains that while Moses was the *faithful servant in God’s house (Numbers 12:17)*, Jesus Christ is that promised faithful priest over that faithful house. We will become that faithful house if we hold firm our faithfulness to Him to the very end.
 2. However, isn’t there a problem? Don’t *all priests* need to be descended from Aaron and of the tribe of Levi? Jesus was *descended from David*, who was *of the tribe of Judah (Luke 1:32)*. The **Hebrews** writer tackles that objection.
 - a. “For the priesthood being changed, of necessity there is also a change of the law. For He of whom these things are spoken belongs to another tribe, from which no man has officiated at the altar. For it is evident that *our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood*. And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest who has come, not according to the law of a fleshly commandment, but according to the power of an endless life. For He testifies: ‘You are a priest forever

according to the order of Melchizedek.” (**Hebrews 7:12-17**, NKJV)

- b. Jesus was descended from Judah, not from Levi and Aaron.
- c. However, there was a prophecy about a new eternal priesthood and a new priest who would be “according to the order of Melchizedek” (**Psalm 110:4**). This is the same one who would be invited to sit at the right hand of God (**Psalm 110:1**). The priesthood of Melchizedek is a more ancient priesthood than that of Levi. The priesthood of Melchizedek is not based on genealogy. This is how Jesus, descended from Judah, could be our High Priest.
 - i. He was of a more ancient priesthood.
 - ii. The change in priesthood accompanied a change in the covenant and new laws.
 - iii. This priest offered the one perfect sacrifice of Himself. Therefore, the old daily and annual animal blood sacrifices were no longer needed.
- d. Even the concept of tithing points to Jesus as being the greater priest than those descended from Levi.
 - i. Read **Hebrews 7:4-10**.
 - ii. The people paid the tithes to the sons of Levi, who were priests. However, the Levites were descended from Abraham. And Abraham “gave a tithe of all” to Melchizedek, who served as his priest after his victory in battle with the kings, to rescue his nephew Lot. (**Genesis 14:17-20**)
- e. That is the reason why there is so much discussion in **Hebrews** about Melchizedek. Only by understanding the prophecies of **1 Samuel 2** and **Psalm 110** and the story of Melchizedek the priest can we appreciate how Jesus (from Judah and David) also could be a priest for us.
- f. Some of the wonderful things about Jesus being our High Priest include:

- i. “For we do not have a High Priest who cannot sympathize with our weaknesses, but *was in all points tempted as we are*, yet without sin. Let us therefore come boldly to the throne of grace, that we may obtain mercy and find grace to help in time of need.” (**Hebrews 4:15–16**, NKJV)
 - 1. He became like one of us and understands our weaknesses. He is merciful and will help us in our time of need.
- ii. “He can *have compassion* on those who are ignorant and going astray, since *He himself is also subject to weakness*.” (**Hebrews 5:2**, NKJV)
- iii. “Therefore He is also able to save to the uttermost those who come to God through Him, since *He always lives to make intercession* for them.” (**Hebrews 7:25**, NKJV)
 - 1. He sits at the right hand of the Father and lives there to intercede on our behalf.
 - 2. This should encourage us when we pray!

III. The Red Heifer and Water of Purification (Numbers 19)

- a. This chapter has to do with special instructions related to water of purification under the Law of Moses.
- b. I had planned to just summarize this chapter in a few sentences and move on to the next chapter. However, two early Christian writers had some things to say based on this seemingly obscure passage that I thought were worth sharing. Therefore, we will dive into this story in detail.
- c. As we read through the text, consider whether anything in the instructions reminds you of Jesus Christ, or of anything in the New Testament.
- d. Read **Numbers 19:1-22**.
 - i. **Question:** What do you think early Christians saw foreshadowed by the red heifer and the water of purification?
- e. Summary of the main points of the account in this chapter.
 - i. One red heifer *without blemish or defect is slaughtered outside the camp*. Then, some of its blood was sprinkled in front of the tabernacle.

1. A heifer is a cow (a female among the cattle) who has not yet had a calf.
 - a. My favorite 'heifer' passage in Scripture is in **Judges 14**. There, Samson complains in rather colorful language that his opponents figured out the answer to his riddle about the lion by going through his new wife.
 - i. "...[Samson] said to them: 'If you had not plowed with my heifer, You would not have solved my riddle!'" (**Judges 14:18**, NKJV)
 - ii. **WARNING TO HUSBANDS:** While "heifer" may have been an expression of endearment in ancient Israel, please *don't try to apply that term to your wife* today!
2. **Questions:** What do you associate with the color red? How about one specific animal "without blemish or defect" being sacrificed "outside the camp"?
 - ii. The animal's body is burned. Cedar wood, hyssop (plant associated with purification or cleansing) and scarlet (wool thread or yarn?) were thrown in the fire as well.
 - iii. The ashes of the burned-up heifer are set aside in a clean place. They are to be mixed with water to create a "water of purification", which can be sprinkled on those who are unclean as a result of something they have done (such as touching a dead body).
 - iv. The ashes are to be combined with running water, and then hyssop will be dipped in it, and it will be sprinkled on the house, objects or people who are unclean.
- f. **Question:** Do any of the elements in **Numbers 19** call to mind any other passages from the Scriptures? I think of two passages, in particular.
 - i. Read **Psalm 51:1-13**.
 1. David has sinned terribly, committing adultery with Bathsheba and then having her husband murdered. Here David is broken and repentant, and wants to be washed and cleansed of his sin by the Lord.
 2. He asks to be "sprinkled with hyssop", which to me recalls the water of purification in **Numbers 19**.
 - ii. Read **Hebrews 13:10-16**.

1. While I had thought of this in connection with the sin offering, perhaps it points to the red heifer, whose blood is brought into the sanctuary while its body is burned outside the camp.
 - a. This foreshadowed the location where Jesus suffered crucifixion: outside the gates of the city of Jerusalem.
 - b. This passage reminds me of the description of what is to be done with the body and blood of the red heifer, in **Numbers 19**.
- g. From the *Epistle of Barnabas*, chapter 8:
- i. “[*chapter title*] Lessons from the Red Heifer
 - ii. “Now what type do you think was intended when he commanded Israel that men who are utterly sinful should offer a heifer, and slaughter and burn it, and that then the children should take the ashes and place them in containers, and tie the scarlet wool around a piece of wood (observe again the type of the cross and the scarlet wool) and the hyssop, and that then the children should sprinkle the people one by one, in order that they may be purified from their sins?
 - iii. “Grasp how plainly he is speaking to you: the calf is Jesus; the sinful men who offer it are those who brought him to the slaughter. Then the men are no more; no more is the glory of sinners.
 - iv. “The children who sprinkle are those who preached to us the good news about the forgiveness of sins and the purification of the heart, those to whom he gave the authority to proclaim the gospel (there were twelve of them as a witness to the tribes, because there were twelve tribes of Israel.)”
 1. (Source: *Epistle of Barnabas* chapter 8, verses 1-3; found in *The Apostolic Fathers*, 3rd edition, ed. Michael Holmes, p. 405)
 2. Note that the Epistle of Barnabas is one of the earliest Christian writings we have outside the New Testament. It likely was written sometime within c. 70-100 AD.
 - a. While some early Christians believed it was written by the Barnabas of the New Testament, many today consider the author an unknown early Christian writer.
 3. The writer of *Epistle of Barnabas* said the red heifer is a type (allegorical foreshadowing) of Christ. Through the suffering of this sacrificed one, we can be purified of our sins.

- h. Justin Martyr also alludes to this story of the red heifer in his *Dialogue with Trypho, a Jew*, related to passages on spiritual washing or cleansing in the Old Testament. There, Justin is arguing with Trypho, who is a Jew, over the meaning of passages in the Old Testament.
- i. First, let us read a passage from **Isaiah 1** that Justin Martyr will refer to, also connected with the spiritual washing promised to come.
 1. Read **Isaiah 1:13-18**.
 - ii. From Justin Martyr's *Dialogue with Trypho*, written c. 160 AD:
 1. "...if there is any perjured person or a thief among you, let him cease to be so; if any adulterer, let him repent; then he has kept the sweet and true sabbaths of God. If any one has impure hands, let him wash and be pure.
 2. "For Isaiah did not send you to a bath, there to wash away murder and other sins, which not even all the water of the sea were sufficient to purge; but, as might have been expected, this was that *saving bath of the olden time which followed those who repented*, and who no longer were purified by the blood of goats and of sheep, or by *the ashes of an heifer*, or by the offerings of fine flour, but by faith through the blood of Christ, and through His death, who died for this very reason, as Isaiah himself said, when he spake thus: [*here a lengthy quote from Isaiah 52-53 follows*]...
 3. [*Justin then continues*] "...By reason, therefore, of this laver of repentance and knowledge of God, which has been ordained on account of the transgression of God's people, as Isaiah cries, we have believed, and testify that that very baptism which he announced is alone able to purify those who have repented; and this is the water of life. But the cisterns which you have dug for yourselves are broken and profitless to you. For what is the use of that baptism which cleanses the flesh and body alone? Baptize the soul from wrath and from covetousness, from envy, and from hatred; and, lo! the body is pure."
 - a. (Source: Justin Martyr, *Dialogue of Justin with Trypho, a Jew*, chapters 12-14; found in Ante-Nicene Fathers vol. 1, pp. 200-201)
 - b. The context for the above quote from Justin is that he was explaining to Trypho, a Jew, that things contained in the Law of Moses were outward observances that were intended to foreshadow spiritual realities.

- i. For example, the requirement to get the yeast out after the Passover pointed to God's desire for his people to get the sin out of their lives in the future. Likewise, the water of purification (with the ashes of the heifer) foreshadowed Christian baptism in water, which cleanses our hearts and souls of sin (**Acts 22:16, Hebrews 10:22, 1 Peter 3:21**).
 - ii. This also fits with what Isaiah wrote regarding the future spiritual cleansing that God would provide.
- i. **Conclusion:** (regarding the story of the red heifer and water of purification)
 - i. The Lord was showing us, through this unusual story, that His people would be purified by the water of purification (Christian baptism, in water).
 - ii. That water was closely associated with the body of one who was "spotless and without blemish", who would suffer and be killed "outside the gate" and shed His blood for our spiritual cleansing: *Jesus Christ*.