

# DEUTERONOMY

## Chapter 26

### *Offerings of Firstfruits and Tithes*

**“When you come into the land that the LORD your God is giving you for an inheritance and have taken possession of it and live in it, 2 you shall take some of the first of all the fruit of the ground, which you harvest from your land that the LORD your God is giving you, and you shall put it in a basket, and you shall go to the place that the LORD your God will choose, to make his name to dwell there. 3 And you shall go to the priest who is in office at that time and say to him, ‘I declare today to the LORD your God that I have come into the land that the LORD swore to our fathers to give us.’ 4 Then the priest shall take the basket from your hand and set it down before the altar of the LORD your God. 5 “And you shall make response before the LORD your God, ‘A wandering Aramean was my father. And he went down into Egypt and sojourned there, few in number, and there he became a nation, great, mighty, and populous. 6 And the Egyptians treated us harshly and humiliated us and laid on us hard labor. 7 Then we cried to the LORD, the God of our fathers, and the LORD heard our voice and saw our affliction, our toil, and our oppression. 8 And the LORD brought us out of Egypt with a mighty hand and an outstretched arm, with great deeds of terror,[a] with signs and wonders. 9 And he brought us into this place and gave us this land, a land flowing with milk and honey. 10 And behold, now I bring the first of the fruit of the ground, which you, O LORD, have given me.’ And you shall set it down before the LORD your God and worship before the LORD your God. 11 And you shall rejoice in all the good that the LORD your God has given to you and to your house, you, and the Levite, and the sojourner who is among you. 12 “When you have finished paying all the tithe of your produce in the third year, which is the year of tithing, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled, 13 then you shall say before the LORD your God, ‘I have removed the sacred portion out of my house, and moreover, I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all your commandment that you have commanded me. I have not transgressed any of your commandments, nor have I forgotten them. 14 I have not eaten of the tithe while I was mourning, or removed any of it while I was unclean, or offered any of it to the dead. I have obeyed the voice of the LORD my God. I have done according to all that you have commanded me. 15 Look down from your holy habitation, from heaven, and bless your people Israel and the ground that you have given us, as you swore to our fathers, a land flowing with milk and honey.’ 16 “This day the LORD your God commands you to do these statutes and rules. You shall therefore be careful to do them with all your heart and with all your soul. 17 You have declared today that the LORD is your God, and that you will walk in his ways, and keep his statutes and his commandments and his rules, and will obey his voice. 18 And the LORD has declared today that you are a people for his treasured possession, as he has promised you, and that you are to keep all his commandments, 19 and that he will set you in praise and in fame and in honor high above all nations that he has made, and that you shall be a people holy to the LORD your God, as he promised.”**

**26:1 inheritance.** The tribes of Israel were each given a portion of the Promised Land, though the priestly clan of the Levites was given God Himself, not land, as their inheritance (Dt. 10:9). Inheritance is an important expression of God’s graciousness in the OT. He gives lovingly and freely to His people as a father lovingly provides for his children. God’s chosen people are His portion and treasured possession (Dt. 32:9). (TLSB – Portion p. 7)

**26:2** *first of all the fruit.* The offering described here occurred only once and must not be confused with the annual offerings of firstfruits. (CSB)

This word comes from the Hebrew word for “head,” the “beginning” or the “chief” fruits. And so these could mean the first that comes up or the best that comes up; either way, the Lord wanted His people to give back to Him the best of what He’d given them. Although Moses described them as “some of the firstfruits,” it was to be a widely distributed sample, some of the firstfruits “of all that you produce” – not just of fruits and vegetables but also of sheep and cattle. Israelites will not have acquired this land by accident, not by their own genius or military muscle. Their covenant Lord spoke an oath to their fathers that He would give them the land, and He did what He promised. (PBC)

*the place the LORD... God will choose to make his name to dwell.* The tabernacle, the Lord’s dwelling place during the desert journey, will be located in the city in Canaan where the Lord would choose to dwell. Moses stresses the importance of centralizing the place of worship as he prepares the people for settlement in the promised land, where the Canaanites had established many places of worship. See vv. 11, 14, 18, 21, 26; 14:23–24; 16:2, 6, 11; 26:2. (CSB)

Name in Hebrew is “shem.” Its meaning can include “reputation,” “fame,” and “memory.” Yahweh’s name bears His being and power to save. (TLSB)

**26:5b-10a** This brief recital of Israelite history is similar to a creed or liturgy. As the Israelites offer the firstfruits of the land, they remember their ancestors, who had been landless and suffered countless hardships in Egypt before the Lord finally delivered them. The worshiper’s concluding words, addressed directly to the Lord, confess that this firstfruit offering is a gift from Him. (TLSB)

**26:5** *wandering Aramean.* A reference to Jacob, who had wandered from southern Canaan to Haran and back (Ge 27–35) and who later migrated to Egypt (see Ge 46:3–7). He also married two Aramean women (see Ge 28:5; 29:16, 28). (CSB)

Reference to Jacob (Israel), who spent 20 years in Aram working for his uncle Laban and later moved to Egypt with his 12 sons. (TLSB)

**26:6** In Egypt, the Israelites worked as slaves and had no land they could call their own. (TLSB)

**26:7** *Lord heard our voice* – There is nothing in our lives that gets past God.

**26:8** *Lord brought us out of Egypt* – At the proper time God acts with great might to take care of his people.

Galatians 4:4 “But when the time had fully come, God sent his Son, born of a woman, born under the law, to redeem those under the law, that we might receive the full rights of sons.”

The Lord carried out these miraculous signs and wonders to bring judgment on all the gods of Egypt (Ex 12:12), so the Egyptians would know that He was the Lord (Ex 7:5), and so His name would be proclaimed in all the earth (Ex. 9:16). (PBC)

**26:9** *flowing with milk and honey* – God not only takes care of our spiritual needs but he also loves to give us great earthly gifts as he did to the Israelites.

This is common OT expression encompassing both animal husbandry and agriculture. It describes the Promise Land as having every good quality in abundance. (TLSB – Flowing with milk and honey p. 6)

**26:10** *I bring the first of the fruit* - The first sheaf of the harvest given to the Lord as a token that all the harvest belonged to the Lord and would be dedicated to him through dedicated lives. So Christ, who has been raised, is the guarantee of the resurrection of all God's redeemed people.

Such a great blessing from their Savior God would lead each new generation of Israelites to bring their Lord the first and the best their soil produced, to bow down to Him in worship, and to rejoice for all He'd given them. There were firstfruit elements in each of Israel's three great annual feasts. In the season of the Passover and unleavened Bread, worshipers were to "bring t the priest a sheaf of the first grain" they harvested (Lev. 23:10). The Feast of Weeks, the spring harvest festival, was call "the day of firstfruits," when worshipers presented "to the Lord an offering at the Feast of Tabernacles at the end of the summer harvest (Lee. 23:39, 40). (PBC)

**26:13** Individual Israelites were required to verify to the Lord that they had paid their third-year tithe by speaking these prescribed words. (TLSB)

*I have not transgressed.* This assertion of innocence refers to the proper payment of the tithe, including following the ritual restrictions (v 14). (TLSB)

**26:15** Declaration closes with a prayer for blessing on the people and the land. (TLSB)

*Follow the Lord's Commands*

**<sup>16</sup>The LORD your God commands you this day to follow these decrees and laws; carefully observe them with all your heart and with all your soul. <sup>17</sup>You have declared this day that the LORD is your God and that you will walk in his ways, that you will keep his decrees, commands and laws, and that you will obey him. <sup>18</sup>And the LORD has declared this day that you are his people, his treasured possession as he promised, and that you are to keep all his commands. <sup>19</sup>He has declared that he will set you in praise, fame and honor high above all the nations he has made and that you will be a people holy to the LORD your God, as he promised.**

**26:17–18** Moses first reminds the people of their solemn declaration to the Lord and then of His declaration to them (Ex 19:3–8). (TLSB)

**26:17** The terminology is that of a covenant or treaty, involving a renewal of Israel's vow that the Lord was God and that they would obey him (see note on Ex 19:8). (CSB)

**Ch 26** God's grace to Israel is celebrated as they are reminded of deliverance from slavery in Egypt, the gift of land, and being a holy people chosen as the Lord's treasured possession. Also described is Israel's response in the offering of firstfruits, the payment of the tithe for the sake of the needy, and a promise to keep the Lord's command. Like Israel, our joyful response is to serve the Lord with good works. Baptism celebrates God's grace to us: deliverance from the slavery of sin, the promise of an inheritance in God's heavenly land, and being declared a saint even now. • Lord, accept my heartfelt thanks for Your grace, which strengthens me to walk in Your ways. Amen. (TLSB)