

Tithing in Deuteronomy 14:22-29 as a Tool for Poverty Alleviation and Nation Building in Nigeria

OJO Margaret Yemisi (Prof)¹, JIBROMAH Oghenekevwe Kate *PhD.*², BADEMOSI Seyifunmi Damilola *PhD.*³, IYANDA Abel Olatoye *PhD.*⁴, TANU Abigail⁵

¹Department of Religious Studies, Ekiti State University, Ado Ekiti.

^{2,3}Department of Christian Religious Studies, Adeyemi Federal University of Education, Ondo.

⁴Department of Religious Studies, Adeyemi Federal University of Education, Ondo.

⁵Department of Philosophy and Religious Studies, Niger Delta University, Bayelsa.

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ABSTRACT

Tithing system was an ancient and widespread practice among the Hebrews, but it is also found in religions and cultures of the Semitic people. The major recipients of tithes according to the priestly code were the Levites and the priests (Num. 18:21-32). The Deuteronomic code included the foreigners, fatherless and the widows (Deut. 14:22-29). The contemporary Nigeria society is faced with people living in abject poverty with no means of surviving. Ironically, there is the clamouring by church leaders for strict observance of tithes by the adherents with absolute sincerity. The usage and purpose of tithes in the Old Testament especially in the chosen texts, which involved or rendering help to the poor; hospitality to strangers and care for the needy has been jettisoned. Therefore, this study with the use of Exegetical and Descriptive methods delves into measuring the standard for the collection of tithes and the meaningful utilization of it to help in the nation building of the country. The research would then serve as model for the church leaders to see the fact that tithes are not only for them but for humanity.

Keywords: Exegesis; Tithing; Poverty Alleviation; Nation Building; and Hospitality.

INTRODUCTIONS

Tithe is of Anglo-Saxon origin which means a tenth. The word tithe was derived from the Old English word 'teotha' or 'theogotha' meaning one tenth. It originated from the Semitic Language ranging from the Aramaics and the Jewish people formally the Babylonians (Afariogun, 2017). The Semitic people are believed to have had their source and origin from Shem. Shem was one of the children of Noah, a brother to Ham and Japheth (Gen 5:32). Tithe is specifically mentioned in the Books of Leviticus, Numbers and Deuteronomy. The system of the tithe in the Jewish tradition was based in a seven-year cycle, which correspond with the *Shemittah* cycle. Every year, *bikkurim*, *terumah*, *ma'aser rishon* were given as tithe and offering. There are three tithes, they include first tithe (this was done during year 1 to 6, while the seventh year was a sabbatical year and was not tithed because there was no increase in that year); Second tithe (this was done every 1, 2, 4, and 5 Years); and third tithe was done years 3 and 6. Judaism reflects a great history of instruction and tradition in paying tithes, giving charity, and making offering to assist the less fortunate. To devout Jews, the tithes were used to take care of the Jerusalem Temple, the Priests and Levites, and the needy. The items used by the Jews for tithes include; grain, fruit, oil and wine crops and herded animals, cattle, sheep and goats. Wilson defined it as the religious act of giving a tenth for the support of a religious purpose (Wilson, 1992). The Old Testament highlighted the giftee and beneficiary of tithes in the priestly code, which they were the Levites and the priests (Num 18:21-32); but Deuteronomic code added the needy, strangers, homeless, poor, foreigners, fatherless

and the widows (Deut 14:22-29). According to Jenson, the subordination of Levites to the priests is evident at various points (Num 3:9; 8:19), although they had a privileged place in relation to other tribes. The Levites' duties in the priestly writings were to guard the sanctuary manual labour, receive tithes and offerings from the people, etc (Num 4:5-15; 8:24-26; 18:1-7, 21-24).

Deuteronomy refers to both priests and Levites as Levitical priests thus grouping them together. It represents a non-priestly perspective and may be using the terms more loosely. The historical books treated priests and Levites together like Deuteronomy (Josh 21). Ezekiel gave a prominent role to the Levitical priests who are to be descendants of Zadok (Ezek 44:15). The Chronicler compared the Levites favourably to the priests (2 Chron 29:34). But in Ezra-Nehemiah, the number and role of the Levites depleted considerably, and most of their duties were taken over by the priests (Ezra 2:36-42; Neh. 7:39-45).

Giving of tithes in Nigeria is seen as a divine law and obligation since they were not instituted by man rather by God. In this sense, many religious leaders (like Archbishop of Catholic Church of Kampala, Most Reverend Cyprian Kizito Lwanga (Ajah, 2015), bishop of Owerri, Archbishop Anthony John Valentine Obinna (Lwanga, 2019), among others, have clamoured and proposed for deduction of tithes from workers' salaries and forward to the church. Nigeria has been described as a paradox by World Bank (1996), which has continued to be confirmed by events and official statistics in the country. This paradox includes the poverty level in the country that contradict the nation's immense wealth. The increasing poverty rate in Nigeria is overwhelming, despite the country's been endowed with human, agricultural, petroleum, gas, and large untapped solid mineral resources. This situation has sprouted of efforts which are exerted on poverty-related programmes and schemes that are considered ineffective and ineffectual.

The purpose of the payment tithes in the Old Testament especially in Deuteronomical tradition is a bit different from the contemporary objective of the collection, which is majorly on the priestly code standard only. Despite of the high compliance of the church to payment of tithes and the increase in the tenth percentage of the rate by some churches like Omega Fire Ministry by Apostle Suleman, who increased tithes percentage in his own denomination from 10% to 30% (Suleman, 2019), claiming that there are so many activities in the church that require money. Hitherto, many members of the church still live in abject poverty to the extent of lacking primary needs and without or little help from the church. The only item used in paying tithe in Nigeria is money, either through cash payment, cheque or electronic transfer to the church's account.

This study explains the reason and moral justification for the collection in line with the remark of Anderson on tithe, that is, "the sacred or secular quality of tithe must be understood in terms of the means by which it was collected and distributed..." (Anderson, 1987). This research seeks to examine Deuteronomy 14:22-29 as yardstick for solving the menace of poverty and for boosting national care and hospitality in the Nigerian society.

Conceptualising Poverty and Poverty Alleviation

The term 'poverty' is a complex one that do not have universal and unified definition, because it affects many aspects of human conditions. The concept depicts it as a condition in which people live below a specified minimum income level and are unable to provide the basic necessities of life needed for an acceptable standard of living (Taiwo & Agwu, 2016). Bank Report (1999) regarded poverty as state of hunger, lack of shelter, being sick and not being able to go to school, not knowing how to read, not being able to speak properly, not having a job, fear for the future, losing a child to illness brought about by unclean water, powerlessness, lack of representation and freedom. Aderonmu (2010) succinctly remarked that poverty as lack of command basic consumption needs, having inadequate level of consumption, and inability of a person to attain a minimum standard of living and high status in a society.

Poverty can therefore be seen as a condition where an individual is not able to cater adequately for his/her basic needs (such as food, clothing and shelter), is unable to meet social and economic obligations, lacks gainful employment, skills, assets and self-esteem; and has limited access to social and economic infrastructure. (Fasoranti, 2010).

Poverty alleviation refers to all the methods, ways or techniques adopted by government, non-governmental organisations or wealthy individuals to reduce or eradicate poverty from a collectivity (Ikejiaku, 2009). This is the best approach as an exercise in raising people's capabilities or enhancing freedoms. The corollary of this approach is empowerment, which is helping people in poverty to acquire the tools they need to meet their basic need as the long-term solution to poverty. It is also the set of steps taken in an economic and humanitarian way to eradicate poverty in a country.

FACTORS CONTRIBUTING TO POVERTY IN NIGERIA

In Nigeria, there are many causes of poverty which will be highlighted below, they are follow;

Unemployment: This is a major factor contributing to poverty in the contemporary Nigerian society. The tie between poverty and unemployment is so strong that it becomes a determinant factor. According to Ucha (2010), when people are unemployed, their source of livelihood depletes over time. The cost of living becomes very high and the standard of living does down. Education that was seen as the surest, undisputed gateway to employment from the reported of the World Bank as cited by Teshome (2008), no longer looks certain. As many graduates now wander around in the streets without anything reasonable to do for a living. As a result, poverty tends to increase the crime rate and violence in the country.

Corruption: This factor is the abuse of entrusted power for private gain, which has become a common act in the country, and it has destabilized the political system drastically. Few individuals chose to take the government funds and misused or misappropriate it on daily basis, which has affected the economy, therefore leaving the wealth in circulation of few political office holders and their families, with the rest of the masses wallowing in abject poverty.

Non-Diversification of the Economy: Nigeria depends heavily on oil, and this has caused Nigerian Economic crisis recently. Before 1970 in line with the remark by Ucha (2010), the Nigerian economy was driven by the agricultural sector, but this is not the case now. Resource wealth of a country sometimes contribute to a conflict trap and the surplus from natural resource exports reduces growth (Collie, 2007). The introduction of the Structural Adjustment Program (SAP) was one of the government reforms advocated by the international financial institutions to reduce Nigeria's oil dependency. Despite this, the level of poverty rate in Nigeria still high on daily basis.

Inequality: Oyekale, Oyekale & Adeoti (2007) considered the term 'inequality' as a concentration of a distribution, whether one is considering income consumption or some other welfare indicators or attributes. The country experienced high disparity in the sharing of income around 1965-1975, that later resulted to poverty which is from the increase in the income inequality (Oluwatayo, 2008).

High Level of Religiosity: The germane factor causing high rate of poverty in Nigeria is the low productivity due to low obsolescence of human skill by the citizens. One citizen belongs to a particular religion, either Christianity, Islam, or Traditional religion, which are the notable religions in the country. It has been noted that instead of religious leaders to engage in empowerment and skill acquisition programmes, the proliferation of religious centers especially churches in the nooks and crannies is the order of the day, leaving many members of the church with empty stomach to worship and believing in miracle that one day poverty will be eradicated (Bademosi, 2018).

TITHING IN THE OLD TESTAMENT

Tithing system in the Old Testament takes broad range of property, produce or even currency, but it varies from culture to culture in the Ancient Near East (Albright, 1940). Tithe payments then were subjected to some items like grain, new wine, olive oil, fruit, cattle and sheep (Deut. 14:23; Lev. 27:32). This point was also adopted by Bromiley, who added that other items could be used for tithing (Bromiley, 1998). Other objects subjected to tithe include; wool, cloth, wood, weapons, gold, silver, donkeys, e.t.c., as presented by Carpenter

having cited Deut. 8:18) (Carpenter, 1988). The word *tithe* appears in the Old Testament as often as thirty-two (32) times; seventeen (17) times in the Pentateuch, five (5) times in the Prophets, and ten (10) times in the writings. Also there are twenty-nine (29) references to *tithe* in which the Israelites had to give to the Levites and the Levitical *tithe* to priests (Averbeck, 1997). In a nutshell, *tithe* is the sacred meal for the Levites (Deut. 14:22-27), and the *tithe* paid every three years is to the poor. At the end of every three years you shall bring forth all the *tithe* of your produce in the same year, and lay it up within your towns; and the Levites because he has no portion or inheritance with you, and the sojourner, the fatherless; and the widow, who are within your towns, shall come and eat be filled; that the Lord your God may bless you in all the work of your hands that you do” (Deut. 14:28-29) (Rooker, 2001). The last stage of the contribution of *tithe* was instated after the exile, whereby the people solemnly undertook to pay to the temple a third of shekel annually, the first fruits of the earth and the flocks, a *tithe* on the soil and certain offerings of wood (Neh.10:33-40) (De Vaux, 1961).

The economic importance of the *tithe* in the Old Testament time could not be left unsaid, whereby the temple then in Israel was serving government as well as God (Law, 1991). Although, Moretsi argued that trustworthy men were charged with the duties of collecting, storing and distributing these revenues citing Neh. 12:44-47; 13:10-13 (Moretsi, 2009). He added that the kings were responsible for the expenses of the public worship and the cost of repairs to the building.

Exegesis of Deuteronomy 14:22-29

”וַיִּגְדֹּף הַקֹּדֶשׁ, וְתֹאכַל אֶת מַעְשֵׂר דְגַנְךָ 23 . 22 ”עֲלֶיךָ לֶחֶם מַעְשֵׂר מִכָּל תְּבוּאֹת יִרְעֶךָ בַּשָּׂדֶה מִדֵּי שָׁנָה בְּשָׁנָה. לֹא תִבְשֵׁל גְּדִי בַחֲלֵב אִמּוֹ”
לְמַעַן תִּלְמַד לִירֵא אֶת יְהוָה אֱלֹהֶיךָ תָּמִיד, שְׂמֵנָה וְאֵת בְּכוֹרוֹת בְּקִרְךָ וְצִאֲנָה לִפְנֵי יְהוָה אֱלֹהֶיךָ בַּמָּקוֹם אֲשֶׁר בּוֹ יִבְחַר לְשֹׁכֵן אֶת שְׁמוֹ
כִּי הַמָּקוֹם רְחוֹק מִדֵּי, ”אֵף אִם יִהְיֶה הַמָּסַע אַרְבֵּי מֵדֵי עֲבוּרָה וְלֹא תוּכַל לְשִׂאתוֹ אֶל הַמָּקוֹם אֲשֶׁר יִבְחַר יְהוָה אֱלֹהֶיךָ לְשֵׁם אֶת שְׁמוֹ 24
וְתוּכַל 26 . וְעַם הַכֹּסֵף שֶׁבְיָדְךָ לֹךְ אֶל הַמָּקוֹם אֲשֶׁר יִבְחַר בּוֹ יְהוָה אֱלֹהֶיךָ, תוּכַל לְהַמִּירוֹ בְּכֹסֶף 25, (כִּי יְהוָה אֱלֹהֶיךָ יִבְרַךְ אוֹתָךְ) מִמָּד
אֹתָהּ, וְתֹאכַל שֵׁם לִפְנֵי יְהוָה אֱלֹהֶיךָ וְתִשְׂמַח; וְכָל מֶה שֶׁתִּרְצֶה, יִינֹן וְשִׂכָר, עֲזִים, כִּבְשִׂים, לְשֵׁלֶם בַּכֹּסֵף עֲבוּר כָּל מֶה שֶׁתִּרְצֶה — בְּקָר
28 ”מִקֵּץ כָּל שְׁלוֹשׁ שָׁנִים תוֹצִיא אֶת כָּל מַעְשֵׂר. כִּי הוּא לֹא קִבַּל חֶלֶק וְנִחְלָה עִמָּךְ, וְאֵת הַלְוִי אֲשֶׁר בְּעָרֶיךָ לֹא תִזְנִיחַ 27 . וּבְגֵי בֵיתָךְ
וְהֶאֱלַמְנָה אֲשֶׁר בְּעָרֶיךָ, הַיְתוֹם, וְהַתּוֹשָׁב הַזֶּר, אֲשֶׁר לֹא קִבַּל חֶלֶק וְנִחְלָה עִמָּךְ, וְהַלְוִי 29 . תְּבוּאֹתָ עֲבוּר הַשָּׁנָה הַזֹּאת וְהַיָּמִים אוֹתוֹ בְּעָרֶיךָ
לְמַעַן יִבְרַכְךָ יְהוָה אֱלֹהֶיךָ בְּכָל מַעְשֵׂה יָדְךָ, יִבְאוּ וַיֵּאָכְלוּ לְשִׂבְעַ

The Hebrew word for *tithe* is **מַעְשֵׂר** (noun: *tithe*) or **עָשָׂר** (verb: to *tithe*), which means to give or take the tenth of everything (Wellhausen, 1994). In Deuteronomy 14:22-29, *tithes* paid was basically for the givers and worshippers' family participate, and part giving to the Levites, foreigners, orphans, and widows. Although, there had been so many arguments as regard the D and P sources but Wellhausen posited that he does not see any contradiction rather D source is an extension of P source (Wellhausen, 1994). He disagreed with the position of Weinfield, who said that the *tithe* law in Deuteronomy reflects secularization of the original *tithe* system of Number 18 because the Israelites ate of the *tithe* in D. He then supported his argument with the fact that the involvement of the giver of *tithes* and the poor eating from it does not make it secular, but only that Deuteronomy refers to the third-year *tithe* as the sacred portion a representative of other years (Wellhausen, 1994).

Jagersma argued that the recipients of *tithe* included the kings, he added to his point by saying that the mentioned sanctuaries of Bethel and of Jerusalem in Amos 4:4 and Deuteronomy respectively were state sanctuaries (Jagersma, 1981). Therefore, the purpose of *tithe* was for both endowment of the temple and also for its personnels' welfare, so also provision for the poor.

In this text, *tithing* was one of the statutes and ordinances the children of Israel were to diligently observe when they occupied the “Promised Land.” The *tithe* was to be taken to the place where the Lord would cause His name to dwell (vv. 5, 11, 18). The household of the payer (vv.12, 17, 18) ought not to eat it in any place he saw, but at the chosen place with joy; the Levites were to partake of it since they had no allotment or inheritance with the people (vv.12, 18, 19). The Levites were not specifically mentioned as the recipient of the *tithes* in this text. Rather, they were invited to partake of it in conjunction with the household of the one bringing the *tithe*. This practice was going to be an obligation in the land the children of Israel were going to possess. So the motivation for *tithing* here is found in verse one: they were to observe the statutes and

ordinances as obedience to the God of their ancestors, who gave them opportunity to occupy the land. The goods subject to tithe were grain, wine, and oil, the firstlings of herd and flock (v.17) (Sarna, 1989).

This law prescribed the setting aside of a tithe of all the yield of the seed from the field. The tithe was to be brought in yearly and eaten at the place chosen by God, (a symbol of dwelling for the Lord's name). If the distance were great, the tithe could be converted to money and brought to the chosen place to be spent on a festive meal, to be eaten by the payer's household. Every third and sixth year of each sabbatical cycle, the tithe would be kept in the local stores, for the benefit of the Levite, who had no land of his own, and the resident aliens, the fatherless, and the widow. The people were to pay the tithes so that "the Lord your God may bless you in all the work that you undertake" (14.29). Such assurances were given in connection with laws that required economic sacrifice for the sake of the poor (Other examples include: freeing the debtor servant after six years, lending to fellow Israelites without interest, and leaving overlooked sheaves, olives, and grapes for the poor to glean (Deut. 15.10, 18; 23.21; 24.19-21). Lest the Israelite fear that these sacrifices would cause economic hardship, he was assured that, on the contrary, they would ultimately lead to a greater prosperity. The effect of tithing on the payer was not economic hardship, but the blessing of the Lord which could not be quantified (Mal 3.10-12). This understanding is re-echoed in 26:12-15, where the payer is admonished to pray for God's blessing of the land and the people of Israel.

The goods subject to tithe were grain, wine, oil, the firstlings of herd and flock (v.23). It was obligatory for the Israelites to pay the tithe yearly in order to demonstrate their reverence for God always, and so that the Lord their God might bless them in all the work that they undertook (vv.23, 29). The text does not say when these offerings were to be brought to the sanctuary. The regular pilgrimage festivals were probably the most convenient occasion, though farmers probably made private pilgrimages at other times too. The beneficiaries of the tithes included the household of the payer (in the festive meal), the Levites, the resident aliens, the fatherless, and the widow. It is not clear how the farmer and his household could consume the entire tithe during pilgrimages to the sanctuary.

The compatibility of the different codes that provided tithing included the Priestly and Deuteronomic codes or traditions. D's provision for tithes are found in Deuteronomy 12, 14, and 26, while P's laws are contained in Leviticus. What distinguished D from P is the fact that the tithe is eaten by the giver and his family at the central sanctuary (Deut. 12:17), with concession for those who were living in different places to convert it to money, using it to purchase anything they desired to consume at the sanctuary (Deut. 14-22-26). Every three years of the sabbatical cycle, the tithes were kept in the cities for the Levites, foreigners, widows, orphans. Therefore, the tithe of P is like that of D, but there was no mention of the needy and in an attempt to resolve this issue of variations, there is no consensus among scholars. Driver (1895) as cited by Ajah (2012) gave the argument on the fact that the law in Deuteronomy is in "serious and indeed irreconcilable conflict" with that of P. His main point of worry is the issue of how to redeem the tithe and adding one-fifth in P, as against the commuting of tithe proceeds to money in D. He concluded that the two accounts indicated different stages or development in history and not tithe practiced. Wellhausen (1994) also argued in the same vein that P tithes became a little more than a tax due to the clergy and a burden to the people, and stripped of the excitement that characterized early Israelite religion in D. For Wellhausen, it was P that changed the old custom of tithing which was a sacrifice of joy.

To the contrary, Weinfeld (1971) said that it was D instead that made the whole tithe into something different from what it has previously been. He thereby concluded that the original purpose of collection tithe was for the maintenance of the temple and its personnel. The second Jewish tradition on tithe affirms the position that tithes in Numbers and Deuteronomy are entirely incompatible with each other. Although, some scholars still believe that these tithing codes are compatible, they include; Averbeck (1997) and McConville (1984). The first argued that the tithe passages in Pentateuch are not contradictory but complementary. He said P (Numbers 18) is viewed from the Levites and Priest view but D (Deuteronomy 14) has the perspective of the nation as a whole. The latter scholar also argued that the author of Deuteronomy's law has in all likelihood, simply assumed tactically what was consumed in the festival meal would go to the clergy. He then affirmed that the feast involvement of the offerer does not necessarily contradict its character as a temple tax. Therefore, it will

not be appropriate to necessary think that the author of D radically break with the existing law but rather he knew about P, but complemented it by filling the gap where required.

PURPOSE OF TITHES PAYMENT IN THE OLD TESTAMENT

It has been explained that tithing was not only peculiar to the Israelite religion and culture. It was practised by the ancient Israelite neighbours. Tithe was used for the erection and maintenance of the sanctuary, and as an emolument for the priests and Levites, but it also included foreigners, the fatherless and the widow. The particular attention that was given to it by different traditions of the Old Testament explains its cultic importance to the Old Testament faith. Tithing is a practice or custom that dates back more than 3000 years and has been adopted today by some Christian denominations. In this practice, worshippers were expected to present 10 percent of their annual agricultural produce as an offering to God, which invariably was used for the maintenance of the cult and its personnel, and the less privileged in the community (Bademosi, 2020). The Book of Deuteronomy presented it as one of the ways of appreciating or acknowledging the LORD as the owner and giver of the Promised Land to the people of Israel (Deut. 26:1-15). Since there was no clear distinction between secular and sacred in ancient Israel, tithing was one of the major means of upholding its institution both economically and spiritually. Hezekiah and Nehemiah, Israelite/Jewish leaders, saw disobedience to it as a threat to their spiritual and corporate existence as a nation (2 Chron. 31:4-10; Neh. 13:10-12). Also, prophet Malachi advocated for obedience towards it as a basic ingredient in God's covenant relationship to humans (Mal. 3:6-12). Tithing was a serious obligation in the Old Testament and in the Mishna. This custom of giving back ten percent of produce dates back to the time of Patriarchs in the Bible (Ajah, 2016). It is evident that Abraham gave tithes to Melchizedek King Salem, when he returned from his expedition against the Chedorlaomer (Gen. 14:26), also Jacob practiced the act of his grandfather by vowing to the Lord the tithe of all his substance he acquired in Mesopotamia. (Gen. 28:22).

Tithing System in the Old Testament Period and Contemporary Society

Tithing system in the Old Testament was for spiritual purposes and also for the Levites as a result that they had no inheritance distribution of lands by the tribes of Israel. The spiritual purposes of tithes include, building of the sanctuaries, giving to the needy ones (widows, orphans, strangers, poor among others), while the Levites are paid from the tithes for their wages as result of their spiritual engagements and assistance. The system of tithing today is mainly purposed for the payment of the clergy's salaries. They again collect contributions for other spiritual purposes, like the contributions for building of places of worship, contributions for the needy, for evangelism and many others. In this regard, the monopoly of the usage of tithes to payment of salaries, have caused doubt and more commitment on the part of their members.

The system of tithing in the Old Testament is strictly payment of ten percent (10%). But there are some denominations in the Christendom that are teaching that members should pay more percent if they have enough and also collected more than this stipulated amount. For example, 30% as tithes is preached in Omega Fire International Ministry (Suleman, 2019). This is not in line with the teaching of the Bible as regard tithes in the Old Testament.

The contemporary mode of paying tithes is majorly on monetary basis, while the Old Testament teaches that payment of tithes was not only money rather, they made use of animals, foods, drinks, other farm produce. It is also to be noted that the Levites then do not engage in secular work for the entitlements they collect for their labours on spiritual matters. But today, some clergy work (like the Apostles), and still collect salaries for their engagement in the spiritual activities.

Deuteronomy 14:22-29 tithing System as Panacea to Poverty in Nigeria

Nigerian government, in making sure that poverty is eradicated in the society has put into place different approaches and ways to curb the menace with no or little result. Poverty still rates very high in the country as the causes of poverty are multidimensional. For a better outcome and successful implementation of poverty

reduction programmes in any country, multidimensional approach must be adopted (Aluko, 2003). Taiwo & Agwu (2016) cited Aliyu (1999), who postulated several dimensions to tackle the problem, they involve; national security and political stability; discipline; infrastructural development; Economic stability and provision of adequate welfare services. Aside from these remedies, the church leaders need to put up strategies in curbing the menace of poverty, to be able to meet the need of their members at when necessary. The major source of resources in the church is the tithes collected, which should be used to maintain the sanctuary, encourage the poor (fatherless, homeless, widow, and strangers) and not only for the priests' salaries and their maintenance.

The concept of tithe or tithing system in the Old Testament and in the contemporary society serve as means of generating revenue, to champion and fund religious activities religious activities that require money. Scholars supported the Old Testament teachings of tithe, for example, Boddie emphasized that tithing today is a means to distribute and circulate wealth (Boddie, 2005). Tithe in the Old Testament gives the impression of society where no one would be permanently disadvantaged, or consigned to a second-class status. This is noted in the major thrust in Deuteronomic of tithing which was charity. Christians are required to maintain the good example, to avoid over population of less privileged one and the poor. These poor ones with the empowerment programmes set up by the church will be able to have their source of income and have means to livelihood.

RECOMMENDATIONS

In relation to the findings and conclusion of this study, the research then recommended the following:

- As result of the little deviation from the payment of tithes by clergy men from the mode of payment of tithes in Old Testament which has made the mode only based on monetary basis. The results from the field made it clear that for this reason many members go into unclean means to get money to pay. Thereby, it is recommended that other items should be accepted in the churches as tithe.
- The clergy should adopt the usage and purpose of tithes in both the P and D codes in the contemporary society. That is, tithes paid should be used for multiple purposes, for salaries of the clergymen, for the needy and for the building of churches to avoid inconveniences and heavy taxation on the adherents.
- Clergymen should avoid derogatory statements in respect of those that are not capable of paying tithes, but they should encourage members to render assistance to the needy and also teach the truth as regard some Bible based teachings or principles.
- Religion has always been referred to as the only field where the unlicensed, untutored, uneducated, among others can practice (Jemiriye, 1998). This has always caused incompetence and ignorance on the part of some clergymen that do not have the tools for hermeneutics of the Bible. Therefore, the clergymen should endeavour to pass through schools and have education for them to be able to have better understanding of the scripture and be able to interpret aright. And avoid being gullible which could cause them to embezzle the money collected as tithes.

CONCLUSION

The Deuteronomic provisions included various aspects that were not found in other tradition. This divergence should not be interpreted as a contradiction or annulment of pre-existing law. Deuteronomy tithe was therefore related to three functions; to support the sanctuary feasts (Deut. 14:22-26), to support the Levites (Deut. 14:27), and to support the less privileged in the society (Deut. 14:28-29). It is thereby concluded that the two traditions (Deuteronomic and Priestly) were in agreement with each on the sacredness of the tithe system other. The paper thereby concluded that the embarrassing paradox of poverty in the midst of plenty in Nigeria suggests the compelling need for the greater pursuit of the objective of poverty reduction agenda that can be used by all stakeholders; Federal, State, Local Governments, NGOs, International Donor Community and Church Centers through the tithes paid into the church to solve not only clergy's issues, but other purposes of tithe's payment as it has been in the Deuteronomic tradition which involves care and hospitality to the poor, strangers,

needy, widows and among others. This undoubtedly would foster poverty alleviation and nation building in Nigeria.

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