

**Second Baptist Church of Doylestown**  
**Bible Study Notes**  
**12-1-21**  
**Numbers 18**

**The Priests Are Accountable For The Sanctuary And The Priesthood – Verse 1**

**<sup>1</sup>The LORD said to Aaron, “You, your sons and your family are to bear the responsibility for offenses connected with the sanctuary, and you and your sons alone are to bear the responsibility for offenses connected with the priesthood.**

**18:1** You and your sons and your father's house: The priests - that is, Aaron, his sons, and their descendants - shall bear the iniquity related to the sanctuary, and the priesthood. They were accountable to God. God never gives authority without accountability; the two always go together. If God gives someone headship and expects others to submit to them in His order, God also has a special accountability for that person.

**The Levites Are God's Chosen Helpers For The Priests In Their Ministry At The Altar And Tabernacle – Verses 2-7**

**<sup>2</sup>Bring your fellow Levites from your ancestral tribe to join you and assist you when you and your sons minister before the tent of the covenant law. <sup>3</sup>They are to be responsible to you and are to perform all the duties of the tent, but they must not go near the furnishings of the sanctuary or the altar. Otherwise both they and you will die. <sup>4</sup>They are to join you and be responsible for the care of the tent of meeting—all the work at the tent—and no one else may come near where you are. <sup>5</sup>“You are to be responsible for the care of the sanctuary and the altar, so that my wrath will not fall on the Israelites again. <sup>6</sup>I myself have selected your fellow Levites from among the Israelites as a gift to you, dedicated to the LORD to do the work at the tent of meeting. <sup>7</sup>But only you and your sons may serve as priests in connection with everything at the altar and inside the curtain. I am giving you the service of the priesthood as a gift. Anyone else who comes near the sanctuary is to be put to death.”**

**18:2** Bring with you your brethren of the tribe of Levi: Aaron himself was of the tribe of Levi. While only he and his descendants were given the priesthood, the whole tribe of Levi had a special calling to help Aaron and the priests.

**18:4** That they may be joined with you and serve you: The Levites were the support people for the ministry of the priests. They didn't have the prominent position, but were important for their behind-the-scenes service.

**18:6-7** They shall not come near the articles of the sanctuary and the altar: The Levites were not allowed to do what the priests did. In the same way, the New Testament says we are all different "parts" of the body, each with particular gifts and callings (1 Corinthians 12:4-7).

**The Firstborn And The Devoted Portions Belong To The Priest – Verses 8-13**

**<sup>8</sup>Then the LORD said to Aaron, “I myself have put you in charge of the offerings presented to me; all the holy offerings the Israelites give me I give to you and your sons as your portion, your perpetual share. <sup>9</sup>You are to have the part of the most holy offerings that is kept from the fire.**

From all the gifts they bring me as most holy offerings, whether grain or sin or guilt offerings, that part belongs to you and your sons. <sup>10</sup> Eat it as something most holy; every male shall eat it. You must regard it as holy. <sup>11</sup> “This also is yours: whatever is set aside from the gifts of all the wave offerings of the Israelites. I give this to you and your sons and daughters as your perpetual share. Everyone in your household who is ceremonially clean may eat it. <sup>12</sup> “I give you all the finest olive oil and all the finest new wine and grain they give the LORD as the firstfruits of their harvest. <sup>13</sup> All the land’s firstfruits that they bring to the LORD will be yours. Everyone in your household who is ceremonially clean may eat it.

**18:8-13** Here, I Myself have also given you charge of My heave offerings: The heave offerings were brought to God as part of the peace offering (Exodus 29:28, Leviticus 7:14), a Nazirite's consecration offering (Numbers 6:20), and for thanksgiving (Numbers 15:19-21). In the heave offering, a choice portion of the animal (the breast or the thigh) was heaved or waved before the LORD. Afterwards, that choice portion of the meat was for the priest and his family, and was considered holy - so it had to be eaten in the holy place. Every offering of theirs: The priest also received portions from the grain offering and sin offering and trespass offering; gifts of oil, wine, and grain, and ripe fruit from the firstfruits offerings were also to be given to the priests. This was how the priesthood was supported in Israel.

#### **Offerings for Priests and Levites – Verses 14-20**

<sup>14</sup> “Everything in Israel that is devoted to the LORD is yours. <sup>15</sup> The first offspring of every womb, both human and animal, that is offered to the LORD is yours. But you must redeem every firstborn son and every firstborn male of unclean animals. <sup>16</sup> When they are a month old, you must redeem them at the redemption price set at five shekels of silver, according to the sanctuary shekel, which weighs twenty gerahs. <sup>17</sup> “But you must not redeem the firstborn of a cow, a sheep or a goat; they are holy. Splash their blood against the altar and burn their fat as a food offering, an aroma pleasing to the LORD. <sup>18</sup> Their meat is to be yours, just as the breast of the wave offering and the right thigh are yours. <sup>19</sup> Whatever is set aside from the holy offerings the Israelites present to the LORD I give to you and your sons and daughters as your perpetual share. It is an everlasting covenant of salt before the LORD for both you and your offspring.” <sup>20</sup> The LORD said to Aaron, “You will have no inheritance in their land, nor will you have any share among them; I am your share and your inheritance among the Israelites.

**18:14** Everything that first opens the womb of all flesh: When the firstborn was brought to the tabernacle, either to be given or redeemed with money, it also belonged to the priest.

**8:19** I have given to you and your sons and daughters with you as an ordinance forever: All of these belonged to the priests, and it was vitally important the children of Israel fulfill their obligation to bring these things - God calls it a covenant of salt forever.

**18:20** You shall have no inheritance in their land: While the priests had the right to receive much, he also was deprived of inheritance in their land; they had no permanent portion of land given to them, because God said I am your portion and your inheritance.

What a precious place, to say "the LORD is my portion!" When God is our portion, He is our inheritance - our hope, who we trust for our future. We are satisfied in Him. Since we are all a royal priesthood (1 Peter 2:9), we all have the LORD for our portion.

## Tithes Given To The Levites – Verses 21-24

<sup>21</sup> “I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting. <sup>22</sup> From now on the Israelites must not go near the tent of meeting, or they will bear the consequences of their sin and will die. <sup>23</sup> It is the Levites who are to do the work at the tent of meeting and bear the responsibility for any offenses they commit against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites. <sup>24</sup> Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD. That is why I said concerning them: ‘They will have no inheritance among the Israelites.’”

**18:21** I have given the children of Levi all the tithes in Israel: God commanded the tithes (a giving of ten percent of one's income) be given to the Levites for their support. The tithes belong to God (He says I have given, so they are His to give), but He gives them to the Levites. When an Israelite was not giving their tithe, they were not robbing the Levite - though the money ended up with them. They were robbing God (Malachi 3:8-10), because God received the tithe from the giver, and He gave it to the Levite.

It is also important to understand that tithing is not a principle dependent on the Mosaic law; as Hebrews 7:5-9 explains, tithing was practiced and honored by God before the law of Moses. What the New Testament does speak with great clarity on is the principle of giving; that giving should be regular, planned, proportional, and private (1 Corinthians 16:1-4); that it must be generous, freely given, and cheerful (2 Corinthians 9). If our question is, "How little can I give and still be pleasing to God?" our heart isn't in the right place at all. We should have the attitude of some early Christians, who essentially said: "We're not under the tithe - we can give more!" Giving and financial management is a spiritual issue, not just a financial one (Luke 16:11).

**18:23** In return for the work which they perform: The tithes were also given by God as pay to the Levites, not as gifts. Because the Levites had dedicated themselves to the service of God, the people of God, and the things of God, it was right they be supported by God - through the tithes of the children of Israel.

In return for the work which they perform means the Levites had the "right" to expect to be supported through the tithe. Paul presents the same principle for ministers of the gospel in the New Testament (1 Corinthians 9:7-14); yet also shows that when it is better for the gospel, the right should be willingly laid down for God's glory (1 Corinthians 9:15).

**18:24** Among the children of Israel they shall have no inheritance: Just as with the priests, it was a trade-off. The Levites did not have the best of both worlds; they did not have a personal inheritance of land as the other tribes did.

## The Levites Tithe To The Priests – Verses 25-29

<sup>25</sup> The LORD said to Moses, <sup>26</sup> “Speak to the Levites and say to them: ‘When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD’s offering. <sup>27</sup> Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. <sup>28</sup> In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD’s portion to Aaron the priest. <sup>29</sup> You must present as the LORD’s portion the best and holiest part of everything given to you.’”

**18:25-26** Even the Levites, who were ministers, had to tithe to support the Lord's work. No one was exempt from returning to God a portion of what was received. Though the Levites owned no land and operated no great enterprises, they were to treat their income the same as everyone else did by giving

a portion to care for the needs of the other Levites and of the tabernacle. The tithing principle is still relevant. God expects all his followers to supply the material needs of those who devote themselves to meeting the spiritual needs of the community of faith. Ask God to direct you about what you should give and to help you give generously.

### **The Levites Tithe To The Priests – Verses 30-32**

**<sup>30</sup> “Say to the Levites: ‘When you present the best part, it will be reckoned to you as the product of the threshing floor or the winepress. <sup>31</sup> You and your households may eat the rest of it anywhere, for it is your wages for your work at the tent of meeting. <sup>32</sup> By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.’”**

**18:25-26** This chapter clearly shows that the obligation of the Israelite to give was far more than just the tithe (the giving of ten percent); the Israelite also had to give firstfruits (Numbers 18:12) of all their produce and the firstborn (Numbers 18:15) of their flocks and herds, portions of each that went to the priests and/or Levites.

Firstborn and firstfruits were "risky" giving; your land might not yield much more produce, and your cow or ewe might not give birth again - yet the first still belonged to God, and was given to the priests. God promised to bless this giving of the firstfruits and firstborn in faith: Honor the LORD with your possessions, and with the firstfruits of all your increase; so your barns will be filled with plenty, and your vats will overflow with new wine. (Proverbs 3:9-10)