to the deity in acknowledgment of the fruits of the land, or the increase of flocks attributed to his blessing. At first this tribute is not measured or enforced by law : the gift is a voluntary one, the magnitude of which may be fixed by a vow, or influenced by public opinion as to what is reasonable, but is not prescribed by any stated authority having power to exact what is prescribed. In the oldest Hebrew legislation sacrificial gifts to Jehovah (firstlings and first-fruits) are demanded; but apart from the consecra­tion of the firstlings, which is imperative (Exod. xxii. 29 *sq.,* xxxiv. 19 *sq.),* the amount is not fixed. In Deutero­nomy (xiv. 22 *sqq.),* on the other hand, the tithe or tenth of corn, wine, and oil is required in addition to the firstlings of the flock and the herd. This precept, written down in the 7th century B.c., is plainly no innovation, but rests on older usage (cp. Gen. xxviii. 22 ; Amos iv. 4) ; the new point emphasized is not that tithes must be paid, but that they must be consumed at the central, instead of a local, sanctuary (Deut. xii. 6, 11, xiv. 23 *sqq.),* apparently at the great autumn feast or Feast of Tabernacles (*q.v.*).@@1 Such a tithe is still nothing more than the old offering of first-fruits *(bikkūrīm)* made definite as regards quantity, and it was only natural that as time went on there should be some fixed standard of the due amount of the annual sacred tribute.@@2 The establishment of such a standard does not necessarily imply that full payment was exacted ; in Gen. xxviii. 22 Jacob vows of his own free will to pay tithes, just as the Arabs used to vow the tithe of the in­crease of the flock (schol. on Hárith, *Moall.,* 1. 69, ed. Arnold). The Arab did not always fulfil his vow, and there was no force to make him do so. But, however in­exactly it may often have been paid, the proportion of one part in ten seems to have been accepted in many ancient nations as the normal measure of sacred tribute paid from the gains of husbandry, trade, or even of war.@@3 The tithe, in fact, appears to have been a common form of tax upon the produce of land or other revenues, for civil as well as for sacred purposes. We find it in Greece (as at Athens), and in Sicily and Asia, under the Roman empire ; but its special home was in the East. It was exacted on agricultural products and flocks by Hebrew kings (1 Sam. viii. 15, 17), and on imports by the monarchs of Babylon (Aristotle,*(Econ.,* ed. Berlin, p.1352b). Aristotle gives the tithe on fruits of the soil the first place among the revenues of satraps (*Ibid.,* p. 1345b), and it still forms an important element in the fiscal system of Mohammedan states. It will be observed that the proportion of one in ten has been applied in the East, and in antiquity generally, to imports of very different kinds, and in Mohammedan taxation we find the name retained in cases where much less than a tenth is actually taken. In like manner Aris­totle *(ut supra)* makes δ*ϵκáτη* a mere synonym of έ*κφópιοv,* or tax on produce ; the proportion of one to ten, it would seem, was so commonly taken in antiquity as the basis of *ad valorem* taxes that any such tax or tribute might be called a tithe. As regards the sacred tithe of the Hebrews, a distinction is drawn in Deuteronomy between the ordi­nary annual tithe, which may not have been a full tenth, and the “whole” or “full tithe,” paid once in three years

(Deut. xiv. 28, xxvi. 12), which the legislator directs to be stored at home, and spent in feeding the poor.

From Amos iv. 4 it is sometimes inferred that in the 8th century B.c. the sacrificial tithe, presented at a sanctuary, was triennial. But when the prophet, mocking the false zeal of the people, says, “Bring your sacrifices every morning and your tithes every three days” (not “years,” as E.V.), he hardly implies more than that occasions of sacrifice were three times as frequent as tithe-day, and so alludes to the fact that there were by old usage three annual feasts and one annual tithe. A triennial sacrificial tithe is incon­ceivable when it is remembered that the tithe is only an extension of the first-fruits. The triennial tithe in Deuteronomy seems to be rather an innovation necessary in the interests of the poor, when sacrificial feasts were transferred to the central sanctuary, and ceased to benefit the neighbours of the offerer, who had a prescrip­tive claim to be considered on such occasions (comp. 1 Sam. xxv. 8 sqq. ; Neh. viii. 10 ; Luke xiv. 13).

The priests of the sanctuaries had of old a share in the sacrificial feasts, and among those who are to share in the triennial tithe Deuteronomy includes the Levites, *i.e.,* the priests of the local sanctuaries who had lost their old perquisites by the centralization of worship. After the return, and before the work of Ezra, when Deuteronomy was still the law of the new Israel, but the Levites had become subordinate ministers of the temple, and required a more regular provision, the “ whole tithe ” was naturally fixed on for this purpose ; but, instead of remaining in the hands of the tithe-payers to be doled out in charity, it was stored in the temple. Such, at least, was the plan pro­posed, though from Mal. iii. 8 *sqq.* it appears that it was very imperfectly carried out. As Malachi speaks in Deuteronomic phrase of the “whole tithe,” the payment to the Levites was perhaps still only triennial ; and, if even this was difficult to collect, we may be sure that the minor sacrificial tithe had very nearly disappeared. The indifference complained of in Mal. i. was in great part due to the fundamental changes in the religion of Israel, which made private altar gifts and feasts almost meaningless. On the other hand, the provision of regular support for the priests and Levites, the ministers of the public ritual, was now all important, and received special attention from Ezra and Nehemiah (Neh. x. 37 *sqq.,* xiii. 10 *sqqj).* They effected it by enforcing the new law of the priestly code (Num. xviii. 21 *sqq.),* in which it is formally laid down that the tithe is a tribute paid to the Levites, who in turn pay a tithe of it to the priests. The plain inten­tion of the priestly code is to allow the old tithe of Deuteronomy to drop ; but the harmonistic interpretation of the later scribes was to the effect that two tithes were to be paid every year, and a third tithe, for the poor, on every third year (Tob. i. 7 *sq.* ; Jos., *Ant.,* iv. 8, § 22). The last change in the system was the appropriation of the Levitical tithe by the priests, which apparently was effected by John Hyrcanus, though a tradition glaringly inconsistent with Nehemiah ascribes it to Ezra *(Mishnah, “* Ma'aser Sh.,” v. 15; “Sota,” ix. 10, and Wagenseil’s note).@@4 (w. r. s.)

Tithes in Law.

Tithes were generally regarded up to the 17th century as existing jure diνino, and as having been payable to the support of the church ever since the earliest days of Christianity. History, as Selden showed in his learned and exhaustive treatise (History of Tithes, 1618), does not bear out this view.@@5 In the words of Hallam, “ the slow and gradual manner in which parochial churches became independent appears to be of itself a sufficient answer to those who ascribe a great antiquity to the universal payment of tithes.”@@6

@@@1 Cp. Deut. xxvi. with 1 Sam. i. 21 (Sept.), and Jerome on Ezek. i. 3 ; and see Wellhausen, Prolegomena, p. 94 (Eng. tr., p. 92 sq.).

@@@2 In Deuteronomy, accordingly, the first-fruits (bikkūrīm) are not mentioned ; the tithe takes their place. The word translated " first­fruits ” in Deut. (rēshīth) is a small gift to the priests, a mere basket­ful (xviii. 4, xxvi. 2 sq.).

@@@3 For instances see Spencer, De Legibus Hebræorum, lib. iii., cap. 10, § 1. Among the Semites in particular note the tithe paid by the Carthaginians to the Tyrian Melkarth (Diod., xx. 14), and the tithe of frankincense paid in Arabia to the god Sabis (Pliny, H.N., xii. 32 ; and comp. W. R. Smith, Prophets of Israel, p. 382 sq. ). A tithe of cattle appears in Lydia (Nic. Damasc., fr. 24).

@@@4 A cattle tithe is demanded in Levit. xxvii. 32, and spoken of in 2 Chron. xxxi. 6. It is doubtful if this was ever acknowledged in practice. See Kuenen, Godsdienst, ii. 269 sq., and Wellhausen, op. cit.,ν. 1, § 2 (Eng. tr., p. 155 sq.), who argue that the passage in Leviticus is a later addition. The tendency of the Pharisees was to pay tithe on everything, and to make a self-righteous boast of this (Matt. xxiii. 23 ; Luke xviii. 12).

@@@5 It was his denial of the divine right of tithes that brought down the wrath of the Star Chamber upon the author. He was forced to retract an opinion too liberal for the time. See Selden.

@@@6 Hallam, Middle Ages, ii. 205.