

ON HUMANITY  
CHAPTER 10  
PRIESTS (§ 95) AND THE DISPOSSESSED (§ 96)

*Analysis/General Comments*

From a biblical perspective, it would have been logical to include priests in a section dealing with obligations to the poor inasmuch as they too were landless and therefore reliant on contributions from landowners for their survival (Brooks 1983, 17–19), including gifts of the same foodstuffs mentioned in §§ 90–91: grain, wine, and oil. To this is added the gift of domestic animals, which may have prompted a connection with the law about returning a lost beast to its rightful owner.

(1) An array of relevant statutes in the Pentateuch attests to the importance of tithing in ancient Israel, though they also present some significant inconsistencies (Jagersma 1981). To begin with, the sources differ as to the composition of the tithe. Lev 27:30–33 applies the obligation to all produce and pure animals (cf. 2 Chr 31:5–6), while Deut 12:17; 14:23 limits it to grain, wine, and oil (cf. Num 18:27, 30; Neh 10:39). Later, the rabbis held that all cultivated produce was subject to tithing (*m. Maas.* 1:1). The sources also differ as to the recipient of the tithe. In Lev 27:30–33 it is intended to support the temple priests, while in Num 18:21–24 it is to be set aside for the Levites, who in turn tithe to the priests. According to Deut 14:22–29, every third year the tithe is to be given to the Levites, resident aliens, orphans, and widows; otherwise it should be consumed in Jerusalem by the landowners themselves.

An additional complication arises when considering the relationship between rules on tithes (δεκάτη or ἐπιδέκατα) and those on first fruits (ἀπαρχή or πρωτογενήματα). For example, Num 18 stipulates that it is the priests who are entitled to the first fruits (cf. Exod 34:26; Deut 26:1–4), while in Deut 18:1–4 it is “the whole tribe of Levi.” Num 18 also stipulates that the Levites are to render a tithe (ἐπιδέκατον) of their tithe to the priests (v. 26), which is then confusingly referred to in vv. 29–32 as the first fruits (ἀπαρχή) of the tithe. We also have texts like Deut 12:17; 14:23, which list tithes and first fruits together, implying some sort of relationship but without clarifying its nature. Philo hardly

helps matters when he speaks of the duty “to give tithes as first fruits” (§95; cf. *Congr.* 95; *Spec.* 1.157; 2.41; Jdt 11:13; Callimachus, *Hymn.* 4.278), conflating what are in fact two different offerings, the former being a fixed percentage given when the harvest is finished, the latter an unspecified amount of the earliest and best of the crop given when the harvest begins. Like most subsequent interpreters, both ancient and modern, Philo’s interpretation of the diverse biblical statutes on tithing incorporates various efforts at harmonization. In this regard, he may be compared with Josephus, whose solution to the conundrum posed by the Pentateuch’s disparate legislation on sacred revenues is to posit three separate annual tithes, one paid to the Levites and priests (*Ant.* 4.68; cf. *C. Ap.* 1.188; Num 18:21–24), one to support the landowners’ feasting and sacrifices in Jerusalem (*Ant.* 4.205; cf. Deut 14:22–26), and a third for widows and orphans (*Ant.* 4.240; cf. Deut 14:28–29). The rabbis adopt a comparable strategy, distinguishing first (Num 18:21–24) and second (Deut 14:22–29) tithes (Haas 2005, 2361–2363). One can only assume that a regular excise of 20% or 30% would have been far too high to be implemented in practice. For evidence that Diaspora Jews actually observed these statutes in some form, see Josephus, *Ant.* 16.172–173; Safrai 1974, 200–203.

The setting aside of tithes for sacred purposes was a practice common to many ancient Near Eastern societies (Milgrom 2001, 2421–2426), and is evidenced in the Greco-Roman world as well (e.g., Diodorus Siculus, *Bibl. hist.* 5.9.5; 20.14.2; Lysias, *Or.* 20.24). The same goes for offerings of first fruits (e.g., Isocrates, *Paneg.* 31; Aristotle, *Eth. nic.* 8.9.5; Dionysius of Halicarnassus, *Ant. rom.* 14.11.2; Epictetus, *Ench.* 31.5; Plutarch, *Pyth. or.* 402a; Porphyry, *Abst.* 2.16.5; see Tracy 1982, 146–153 and passim). Mention may also be made of the Egyptian ἀπόμοιρα, which constituted “a tax of one sixth, or in some cases one tenth, on wine, fruit and vegetables. It was an old temple tax taken over by Ptolemy Philadelphus” (Jones 1974, 156; and cf. LSJ, s.v.). For first fruits legislation, see also on § 159.

(2) The Mosaic law of lost property is stated in Deut 22:1–3 (cf. Exod 23:4): “When you see the calf of your brother, or his sheep, wandering on the road, you shall not overlook them; you shall turn them back to your brother and return them to him. And if your brother is not near you and you do not know him, you shall bring it inside your house and it shall stay with you until your brother seeks them, and you shall return them to him. Thus shall you do with his donkey . . . his garment . . . and everything that your brother has lost.” Philo modifies the legislation on