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INCENTIVE DYNAMICS IN THE TABERNACLE CORPORATION

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A while back a friend was offered a position with a Christian organization. In discussing the matter with the director, he learned that the corporation regarded its employees virtually as property. If he came to work for them, they would own everything he did. There would be no moonlighting or working on the side for extra money. There would be no royalties on anything he wrote for them, and if he wrote for anyone else, the company salaried him would get the royalties, since it was his employer. His salary would be all he would get, and the company would own his mind 24 hours a day, six days a week. Since they were offering him less pay than he was then making, you can believe he turned them down!

Unfortunately, this kind of corporate slavery is not too uncommon among non-Christian organizations, and is found with some Christian ones as well. Happily, it is not always the case. Another firm—a Christian publishing house—informed me that their policy is as follows: What an employee does after hours is his own business. If an employee wants to write a book, and the company decides to publish it, he can use work time to do so, and his salary for those weeks is counted against his royalties. If he is offered the opportunity to write for another publisher, the company may still give him time off to write, on condition that he reimburse the company from his advances and royalties.

These two stories highlight a common enough problem, the problem of balancing salaried security with personal incentive. If a scientist employed by a chemical firm comes up with a new process or invention, who is to get the financial reward? Suppose the scientist claims that he "did it all on Saturdays"? The corporation may counter that it provided salaried security and intellectual opportunity. Common sense says that in some such situations, some kind of split is the best solution to this problem. Does the Bible give any express guidance?

There is one corporation in the Bible that we can look at for principles. It is a non-profit corporation run strictly on Divine rules: the Tabernacle and priesthood. What we want to inspect is the system of incentives God worked into this corporation.

The Levites and the Tithe

For the most part, the priests received their living from the tithe. All the Israelites gave ten percent of their increase to the tribe of Levi, and since there were twelve agricultural tribes, this meant that Levi's income was 20% more than that of the other tribes—assuming everyone tithed. Moreover, the Levites had their own cities and pasture lands, and produced earnings that way as well. Thus, in the abstract at least, the Levites were earning a high income. In part, this was doubtless because they were in a highly risky occupation: God held them accountable if Israel fell into sin—in

fact, this is given as the primary reason they received the tithe (Numbers 18).¹ Additionally, much of this money had to go to provide the daily, weekly, monthly, and annual sacrifices.

For the most part the Levites were scattered in Israel as pastors of local churches, or synagogues (Dt. 18:6; Jud. 17:7; 18:30; 19:1; Neh. 10:37f.). Worship was conducted every sabbath and new moon (Lev. 23:3). According to Acts 15:21, "Moses from ancient generations has in every city those who preach him, since he is read in the synagogues every sabbath." In the third year, the tithe went to these local Levites (Dt. 14:28-29), while in other years, it went to the central sanctuary, which was maintained by a corps of Levites.

The whole tithe went to the Church for her works of worship and charity. In the Old Covenant, the teaching-preaching-praying part of worship was done weekly and locally by the local Levite pastors, while the sacramental (sacrificial) part of worship was done only at the central sanctuary. In the New Covenant, of course, these are combined. Thus, in the New Covenant, the complicated system of local and national tithes is simplified: All tithes go to the local church, and the local churches send on a percentage to their larger "denominational" bodies.²

The Levites gave a tithe of what they received, and of their own increase, to the priests who ran the Tabernacle complex (Num. 18:26ff.). These specialized priests were the family and immediate descendants of Aaron, so at least in the early days there were not many of them. They received a decent salary from the Levites' tithes, and they performed the routine tasks of the daily, weekly, etc. sacrifices and the general upkeep of the Tabernacle.

There were, however, opportunities to do extra services. If an Israelite sinned, he needed to bring a sacrifice. The priest who helped with that sacrifice received a benefit from it. Let us look at this system in detail.

The Priests' Portions

There were basically two kinds of sacrifices in the Old Covenant. The first kind existed before the erection of the Tabernacle (Ex. 24:5), but once the Tabernacle and its bronze altar were erected, these sacrifices had to be conducted there (Lev. 17; Deut. 12). They were the whole burnt sacrifice, the peace offerings, and the accompanying cereal offerings. The second category of sacrifices had to do with potential defilements of the Tabernacle, and thus only came

1. A very thorough and also very technical discussion of this is found in Jacob Milgrom, *Studies in Levitical Terminology* (Berkeley: University of California Press, 1970).

2. For a fuller discussion of tithing, see James B. Jordan, "Thesis on Tithing," *Biblical Economics Today*, (August/September, 1981), available from ICE upon request. This essay is in part a refutation of R. J. Rushdoony's aberrant views on the subject.

into existence when the Tabernacle was set up. One of these was the purification offering, and the other was the reparation offering.

In each case, the priest who did the work got to keep a valuable part of the sacrifice. This provided an incentive for him to hop to it and be ready to help. I recall once while I was in college going into a men's clothing store. The store was narrow and at that moment empty. As I came in, six or seven men emerged simultaneously from the two sides of the store. Each looked my way. I almost started to laugh, because it seemed so perfectly choreographed. Of course, each man wanted to be the one to help me, because he got a commission. I imagine it was something like this when you brought a sacrifice to the Tabernacle. When you showed up at the door, there were probably a number of priests more than willing to help you. To prevent bad feelings, they may even have had to line up! (Later in history this was indeed the case. By David's time there were so many priests that, under Divine inspiration, he divided them into twenty-four groups, assigning a half month to each course; 1 Chronicles 24:1-19; Luke 1:5.)³

The Whole Burnt Sacrifice

The whole burnt sacrifice affirmed the utter sovereignty and transcendence of God, and the thorough submission of the worshipper, both as creature and as sinner. It was offered evening and morning, and weekly, and monthly, and on all kinds of special occasions, for the nation as a whole. The priests got to keep the hide of the animal (Lev. 1:6; 7:8). This being the case, I imagine the Tabernacle was able to do a business in hides. At the same time, there were occasions when an individual was ordered to bring a whole burnt sacrifice (see Lev. 12 and 14, and Num. 6 for examples). On those occasions, the priest who assisted him in doing the sacrifice would get to keep the hide (Lev. 7:8). (The layman killed the animal, skinned it, cut it up, and washed its entrails, and the priest did the work of burning it on the altar; Lev. 1.)

The Peace Offering

The peace offering was a communion meal with God, offered officially once a year at Passover, and occasionally whenever you felt like affirming your peace with God. The best part of the sacrifice, the "fat," was put on the altar and turned into smoke as "food for God" (Lev. 3:9-11). One thigh was given to the priest who was helping you, and you shared the rest with your family. It seems clear that the priest was to eat with you, as part of the fellowship meal. This was your opportunity to quiz him about what went on inside the Tabernacle, since no one but priests were allowed to go in there. This was a pretty good deal for the officiating priest. What he did not eat during the meal, he could take home to share with his family.

There was more to the peace offering, however. The whole breast of the animal was also set aside, not for the particular priest who helped you, but for the rest of the priests to share. This is set out in Leviticus 7:28-34. It is interesting to see how it worked. The thigh you gave to the officiating priest is called a **contribution**. The Hebrew term is *terumah*, and in most translations it is erroneously called a "heave offering." Scholars used to believe, based on Jewish traditions, that the thigh was lifted up to God and then received back from Him as a gift for the priest. Recent scholarship, however, has shown that there is no evidence for this in the Bible, and much evidence against it. It was a fee, pure

and simple.⁴

Distinct from this was the breast. The breast was also a *terumah*, a fee. Unlike the leg, however, it was lifted up to God as His portion, and then given by Him to all the priests to share and share alike. The Hebrew term for this is *tenupa*, and in most translations it is erroneously called a "wave offering." It used to be thought that the breast was waved toward the sanctuary and then back again, but recent scholarship shows that it was actually lifted up and then back.⁵

The "lifted offering" or *tenupa* included both the fat (for God) and the breast (for the priests). It was all lifted up and given to God. Then the fat was burned as God's food. Only after this was the breast given to the priests. "From these facts one can infer a basic principle of biblical cult [worship]: *God gets his portion before the priests do.*"⁶

Jacob Milgrom comments on the practical benefit of sharing the **lifted offering**: "(a) It prevented quarrelling among the priests, since no single one of them had a right to the whole breast but it was divided among all the priests. (b) It prevented favoritism on the part of the offerers. When there were several priests in the sanctuary, the offerers might wait until the priest they preferred came on duty at the altar, and then bring him their offering. (The offerers' right to choose the priest is emphatic and repeated; cf. for example Lev. 7:7-10; Num. 5:9-10.) Handing over the breast to the priests for *tenupa* transferred the ownership of the breast to the priests."⁷

In other words, the system provided incentive but protected against envy. Additionally, it safeguarded against the potential abuse of a priest's "drawing his salary" and then spending all his time making extra money doing deals "on the side." Both the individual worker and the corporation benefitted from "side deals."

The "lifted offering" included God's portion, which was the fat, regarded as the best. What we can draw practically from this is that the company as a whole is entitled to some of the profit from the "breast portion," but that there is to be some "profit sharing" with all employees.

Looking at Leviticus 3:9 and 7:28-34, it appears to me that the three parts given to the individual priest, to God, and to the company of priests were roughly equal. This would mean that on "side deals" done on company time, the profit could be split three ways: one third to the individual who did the deal, one third to the company for its own use, and one third as profit sharing with the rest of the employees.

For completeness, let me point out that the skin of the peace offering apparently remained with the layman. This is the traditional understanding, and it is based on the fact that Leviticus 7:8, which gives the hide to the priest, comes after the discussion of the burnt, purification, and reparation offerings, but before the discussion of the peace offering.

The Cereal Offering

Now let us turn to the cereal offering, called "grain offering" in modern versions, and "meat offering" in the King James Version. ("Meat" is an older word for "meal.") The cereal offering was a form of tribute to the King of kings,⁸ and it was to accompany all burnt offerings and peace offerings. Total subjection before God (burnt offering) is, by itself, frightening, but the worshipper is enjoined to bring tribute (cereal offering) as well, affirming his fealty to his Lord. For the worshipper, submission before God is not abject servi-

3. More information on these divisions is provided by Alfred Edersheim, *The Temple: Its Ministry and Services, as They Were at the Time of Jesus Christ* (Grand Rapids: Eerdmans, [19th c.] 1956), chap. 4.

4. Jacob Milgrom, "The *Soq Hatteruma*: A Chapter in Cultic History," in Milgrom, *Studies in Cultic Theology and Terminology* (Leiden: E. J. Brill, 1983).

5. *Ibid.*, the essays "The Alleged Wave-Offering in Israel and in the Ancient Near East," and "Hattenupa."

6. *Ibid.*, "Soq Hatteruma," p. 166.

7. *Ibid.*, p. 168.

8. Gordon Wenham, *The Book of Leviticus* (Grand Rapids: Eerdmans, 1979), p. 69.

tude but privileged vassalhood. On the other hand, fellowship with God (peace offering) might lead to a too-easy familiarity—the problem in evangelicalism today. This tendency was also countered by the cereal offering, which affirmed the vertical dimension of fealty. It is a privilege to eat dinner with the King of kings, but remember: He is still the King!

Like the peace offering, the cereal offering was shared, though in a different way (Lev. 7:9-10). The offerer brought some of the cereal as raw flour with oil. This was given to the sanctuary. One handful was mixed with incense and turned into smoke for God (Lev. 6:15). The rest went to the company of priests, probably put into a storage container for later use. The offerer also brought some of the cereal baked into cakes of various kinds. These were given to the officiating priest. This makes sense, since bread does not keep, while flour does.

The Purification and Reparation Offerings

The two other sacrifices were the purification offering and the reparation offering. These came into being with the erection of the Tabernacle. In the Tabernacle, God dwelt among His people. There was always the possibility that the people would offend Him, however, and that He would depart from their midst. These two sacrifices were designed to prevent that from happening.

The gist of the purification offering was this: Ceremonial uncleanness, such as issues of blood or leprosy, was offensive to God. When such uncleanness occurred among the people, it caused the Tabernacle to be defiled. This was because the Tabernacle was itself a symbol for the body politic of God's people. Their sins and uncleannesses put defiling marks on God's house, and God would not live in a defiled house among a defiled people. Thus, the Tabernacle and altar needed to be cleansed, and the blood of the purification offering was for this purpose.

The gist of the reparation offering was this: Certain kinds of sins were regarded as stealing from God, withholding from Him His due. When a person stole from God, he withheld glory from God's house. This caused God to become angry, and the reparation offering was brought by the "thief" to turn away God's wrath.⁹

In both of these offerings, it is only the "fat" that was burned up on the altar. The rest of the meat was to be eaten by the priests. There are exceptions, but this essay is not concerned with these offerings in detail. We are only looking at the principle of incentives and sharing.

The Bible is not specific about the part given to the officiating priest and the part given to the company of priests. In both cases, we are told that "the priest who offers it shall eat it" (Lev. 6:26; 7:7). We are also told that "every male among the priests may eat of it" (Lev. 6:29; 7:6). This follows common sense. No one man can eat a whole animal, and there was no refrigeration to prevent spoilage. Thus, once the officiating priest had eaten his fill, the rest was shared among the brethren. Unlike the peace offering, none of this meat could be taken home. This was because of the nature of the sacrifices.

Once again, then, we see the principle of sharing "side deals" with the company itself (in this case, God), and with the other employees (the rest of the priests). The officiating priest got far less than a third of the sacrifice, but he was compensated by getting the hide.

Principles

1. It is hard for most people to work solely on commis-

sions, because there is too little security for them to operate efficiently. The priests had a full base pay in the form of the tithe, and they had routine tasks to perform to earn this pay. Thus, they had some security. The principles we have looked at apply directly only to job situations wherein the employee is receiving a full salary, and where the income the company receives from his labor is greater than its total costs of keeping him on the payroll—salary, taxes, office space, office equipment, secretary, telephone charges, etc. The greater the risk borne by the company, the lower his commission percentage will be.

The mutual sharing of risk and uncertainty is affected by the structuring of commissions vs. fixed salaries. The modern profit-seeking company does not enjoy the monopoly status of the Tabernacle, nor do its employees. The priests, after all, had guaranteed employment because the tithe was required by God. Also, no non-Levite anxious to prove himself on the job could bid for a Levite's job by offering to work for less for "the company." The Levites had a family monopoly. Nothing quite like this God-established biological monopoly exists in New Testament times, although the "Families" of Sicilian-organized crime try to imitate it: "tithes" (extortion), "side deals" (drugs, prostitution), and "heave offerings" (over the side of a bridge).

Jobs that entail a very minimal salary, full charges for company services rendered (company car, secretary, etc.), and high commissions are in a different category. A man working mostly on commission and paying his own expenses can more easily prove that he is a benefit to the firm, no matter what the economic environment is. If he is meeting his sales quotas, he decides when it is time to move on to greener pastures, not the firm's management. He answers mostly to the market, not managers. He has greater immunity from layoffs than the salaried employee if he is a good servant to the market. But he had better be a good salesman, for the market can be unforgiving. If he doesn't perform well, everyone can see this, unlike the salaried employee who can hide for a while in the shadows of corporate statistics, and perhaps recover himself.

2. Companies that pay commissions as incentives for sales would do well to examine the principles of the Tabernacle Corporation. Give a good, heavy incentive to the man who does the work, and also spread some of the profit as profit sharing among the other employees. Again, this applies only when the employee is already receiving a full salary.

3. In most jobs, side deals come among. When those side deals are worked on company time—with permission, of course—it is only fair that the company get a slice of the profit. It is possible for a man to draw his salary and then spend all his time, or the bulk of it, doing side deals. This creates problems if the company is not given a share.

4. It can also cause resentment if other employees are not also getting side deals. This can be resolved if part of the profit from side deals is shared with them. That way, everybody has an interest in promoting side deals, and the company's overall standing is enhanced. Your company becomes known as the place that gets things done.

5. If the company grabs all the profit from side deals, then there is no incentive for you to do them. This stifles creativity. It also means you have no way of doing better unless you get a salary raise, a slow, laborious, and often embarrassing process. It is very inefficient and discouraging.

6. Moonlighting is another story. If you have put in your time, your employer has no moral right to prevent you from moonlighting another job, unless your after-hours work consists of opportunities that came your way through the business. A mechanic who fixes cars for friends on weekends, at his home and with his own tools, owes nothing to his employer. The smart employer, however, will let his mechanics

9. English Bibles call the purification offering the "sin" offering, and call the reparation offering the "trespass" offering. These are misleading translations. For a full discussion, see Gordon J. Wenham, *The Book of Leviticus* (Grand Rapids: Eerdmans, 1979), pp. 84-112.

use the shop and the shop tools on weekends, and then take a cut of the profits.

7. What about after-hours opportunities that come your way that are a direct result of your employment? Is your employer entitled to any percentage of the reward? I think not. The incentive system we have looked at in Leviticus does not address this question, but in general the Bible is opposed to slavery. The employer has an interest only in work performed during the hours contracted for. Provided that the after-hours opportunities do not either detract from or damage the position of your employer, you should be free to take 100% of the profit from them. That means, for instance,

a. You don't make deals with business contacts to do work outside the business that should be done by the business that employs you. To take an example: You're a mechanic, and the shop you work for only has a policy of only working on American-made automobiles. A customer drives in with a wounded Volkswagen. Is it all right for you to tell him you can fix it that evening at your hours, but that the shop doesn't work on VWs? Certainly. But suppose he drives in with a wounded Chevy? In that case, it would be wrong to deprive the shop of the work.

b. You don't work for competitors after hours, ex-

cept by permission of your employer.

c. You don't so wear yourself out moonlighting that you are inefficient on the job.

8. There are borderline cases, of course. Let's say that Jones, a chemist working for Du Pont, develops a new formula at his house, working on Saturdays. Ordinarily, Du Pont has no real interest in this, except on the presupposition of slavery. Du Pont gets its work out of Jones Monday through Friday. That's what they pay for, and that's what they get. If Jones puts his brain to work on his own time and on his own nickel, he is not required to share the rewards of it.

Ah, but suppose Jones's new formula is partially based on industrial secrets he learned while working for Du Pont? In that case, he does owe Du Pont a percentage—a percentage, but not by any means the totality. (Depending on the attitude taken by his employers, all this may cost Jones his job. He needs to take this into consideration.)

9. Of course, if you're a slave, you're a slave. Just because your employer should be reasonable doesn't mean that he will be.

10. The primary lessons in Leviticus, of course, have to do with our relationship to God. He must be given His portion of the profit first, before we eat ours. When you get your paycheck, set aside your tithe first.