

**Nehemiah 10**  
**December 12, 2021**

**Open with Prayer**

**HOOK:**

Q: Should believers today bind themselves with oaths to the Lord as we seek to walk with Him and serve Him? [Let people engage]

**Transition:** It's one thing to offer the Lord a passionate prayer of confession as we read in chapter 9, and quite something else to live an obedient life after making a covenant with God! But this was important to them. The Jewish remnant was surrounded by idolatrous Gentiles, who wanted the Jews to become a part of their social, religious, and business society. In this chapter we see Nehemiah's name heading the list, eighty-four persons put their seal on the covenant that they made with the Lord. This list included priests (vv. 2–8; see 12:1–7), Levites (10:9–13), and the leaders of the people (vv. 14–27).

The nation had sinned, but now it was taking new steps of dedication and obedience. Let's see what their covenant entails. Let's begin.

**BOOK:**

**10** Those who sealed it were:

Nehemiah the governor, the son of Hacaliah.

Zedekiah, <sup>2</sup> Seraiah, Azariah, Jeremiah,  
<sup>3</sup> Pashhur, Amariah, Malkijah,  
<sup>4</sup> Hattush, Shebaniah, Malluch,  
<sup>5</sup> Harim, Meremoth, Obadiah,  
<sup>6</sup> Daniel, Ginnethon, Baruch,  
<sup>7</sup> Meshullam, Abijah, Mijamin,  
<sup>8</sup> Maaziah, Bilgai and Shemaiah. These were the priests.

<sup>9</sup> The Levites:

Jeshua son of Azaniah, Binnui of the sons of Henadad, Kadmiel,  
<sup>10</sup> and their associates: Shebaniah,  
Hodiah, Kelita, Pelaiah, Hanan,  
<sup>11</sup> Mica, Rehob, Hashabiah,  
<sup>12</sup> Zaccur, Sherebiah, Shebaniah, <sup>13</sup> Hodiah, Bani and Beninu.

<sup>14</sup> The leaders of the people:

Parosh, Pahath-Moab, Elam, Zattu, Bani,  
<sup>15</sup> Bunni, Azgad, Bebai,  
<sup>16</sup> Adonijah, Bigvai, Adin,  
<sup>17</sup> Ater, Hezekiah, Azzur,  
<sup>18</sup> Hodiah, Hashum, Bezai,

19 Hariph, Anathoth, Nebai,  
20 Magpiash, Meshullam, Hezir,  
21 Meshezabel, Zadok, Jaddua,  
22 Pelatiah, Hanan, Anaiah,  
23 Hoshea, Hananiah, Hasshub,  
24 Hallohesh, Pilha, Shobek,  
25 Rehum, Hashabnah, Maaseiah,  
26 Ahiah, Hanan, Anan,  
27 Malluch, Harim and Baanah.

<sup>28</sup> “The rest of the people—priests, Levites, gatekeepers, singers, temple servants and all who separated themselves from the neighboring peoples for the sake of the Law of God, together with their wives and all their sons and daughters who are able to understand—<sup>29</sup> all these now join their brothers the nobles, and bind themselves with a curse and an oath to follow the Law of God given through Moses the servant of God and to obey carefully all the commands, regulations and decrees of the LORD our Lord.

<sup>30</sup> “We promise not to give our daughters in marriage to the peoples around us or take their daughters for our sons.

<sup>31</sup> “When the neighboring peoples bring merchandise or grain to sell on the Sabbath, we will not buy from them on the Sabbath or on any holy day. Every seventh year we will forgo working the land and will cancel all debts.

<sup>32</sup> “We assume the responsibility for carrying out the commands to give a third of a shekel each year for the service of the house of our God: <sup>33</sup> for the bread set out on the table; for the regular grain offerings and burnt offerings; for the offerings on the Sabbaths, New Moon festivals and appointed feasts; for the holy offerings; for sin offerings to make atonement for Israel; and for all the duties of the house of our God.

<sup>34</sup> “We—the priests, the Levites and the people—have cast lots to determine when each of our families is to bring to the house of our God at set times each year a contribution of wood to burn on the altar of the LORD our God, as it is written in the Law.

<sup>35</sup> “We also assume responsibility for bringing to the house of the LORD each year the firstfruits of our crops and of every fruit tree.

<sup>36</sup> “As it is also written in the Law, we will bring the firstborn of our sons and of our cattle, of our herds and of our flocks to the house of our God, to the priests ministering there.

<sup>37</sup> “Moreover, we will bring to the storerooms of the house of our God, to the priests, the first of our ground meal, of our grain offerings, of the fruit of all our trees and of our new wine and oil. And we will bring a tithe of our crops to the Levites, for it is the Levites who collect the tithes in all the towns where we work. <sup>38</sup> A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury. <sup>39</sup> The people of Israel, including the Levites, are to bring their contributions of grain, new wine and oil to the storerooms where the articles for the sanctuary are kept and where the ministering priests, the gatekeepers and the singers stay.

“We will not neglect the house of our God.”

### **Process Observations/Questions:**

Q: What did you most like about this passage? What resonated with you? [Let people engage]

Q: What did you least like about this passage? [Let people engage]

Q: What did you find in this passage that you didn't understand? [Let people engage]

Q: What do we learn about Jesus in this passage? [Let people engage]

**LOOK:**

Our relationship to the Lord is that of children to a Father, and our Father wants our obedience to be based on love. I don't know of any examples in the New Testament of believers taking oaths of obedience to the Lord. Our obedience should be a joyful response to all that He has done for us in Christ (Col. 3:1ff). We don't succeed as Christians because we make promises to God, but because we believe the promises of God and act upon them.

**Close in Prayer**

## **Commentaries for Today's Lesson:**

**Wiersbe, W. W. (1996). *Be Determined* (pp. 118-128). Wheaton, IL: Victor Books.**

### **After We Say "Amen"**

The story may be apocryphal, but it illustrates the point that this chapter makes.

In a certain church, there was a man who always ended his prayers with, "And, Lord, clean the cobwebs out of my life! Clean the cobwebs out of my life!"

One of the members of the church became weary of hearing this same insincere request week after week, because he saw no change in the petitioner's life. So, the next time he heard the man pray, "Lord, clean the cobwebs out of my life!" he interrupted with, "And while you're at it, Lord, *kill the spider!*"

It's one thing to offer the Lord a passionate prayer of confession, such as we have in chapter 9, and quite something else to live an obedient life after we say "Amen." But the people in the assembly were serious about their praying and were determined, by God's grace, to make a new beginning and live to please the Lord.

"The victorious Christian life," said Alexander Whyte, "is a series of new beginnings." The Lord is able to keep us from stumbling (Jude 24); but if we do stumble, He is able to lift us up and get us going again. "The steps of a good man are ordered by the Lord, and He delights in his way. Though he fall, he shall not be utterly cast down; for the Lord upholds him with His hand" (Ps. 37:23-24, NKJV). The nation had sinned, but now it was taking new steps of dedication and obedience.

But was their dedication real? There are at least three evidences given in this chapter that these people really meant what they prayed. These same evidences will be seen in our lives if our promises to the Lord are sincere.

### **1. Submission to the Word of God (Neh. 10:1-27, 29)**

With Nehemiah's name heading the list, eighty-four persons put their seal on the covenant that they made with the Lord. This list included priests (vv. 2-8; see 12:1-7), Levites (10:9-13), and the leaders of the people (vv. 14-27). Many other citizens subscribed to the covenant who didn't "sign their names" individually (v. 28), including wives and children who didn't have the legal right to put a personal seal on an official document. All the people who had heard the Word of God read and explained were now committing themselves to obey what they had heard.

Putting a seal on this document was a serious matter because it meant taking a solemn oath before the Lord (v. 29; see 5:13). Perhaps they had heard Ezra read this passage from Deuteronomy: "All of you stand today before the Lord your God: your leaders and your tribes and your elders and your officers, all the men of Israel, your little ones and your wives ... that you may enter into covenant with the Lord your God, and into His oath, which the Lord your God makes with us today, that He may establish you today as a people for Himself, and that He may be God to you, just as He has spoken to you, and just as He has sworn to your fathers, to Abraham, Isaac, and Jacob" (Deut. 29:10-13, NKJV).

The law governing vows and oaths is found in Numbers 30 and is introduced with these words: "When a man makes a vow to the Lord or takes an oath to obligate himself by a pledge, he must not break his word but must do everything he said" (v. 2, NIV). Since an oath involved the name and possible judgment of God, it was not to be taken lightly. Jesus warned against using empty oaths (Matt. 5:33-37; 23:16-22), and Solomon gave a similar warning (Ecc. 5:1-7).

Should believers today bind themselves with oaths as they seek to walk with the Lord and serve Him? Probably not. Our relationship to the Lord is that of children to a Father, and our Father wants our obedience to be based on love. I don't know of any examples in the New Testament of believers taking oaths of obedience to the Lord. Our obedience should be a joyful response to all that He has done for us in Christ (Col. 3:1ff). We don't succeed as Christians because we make promises to God, but because we believe the promises of God and act upon them. Oaths are often based on fear ("I had better do it or God will judge me!"), and fear is not the highest motivation for godly living, although it does play a part (2 Cor. 7:1).

## **2. Separation as the people of God (Neh. 10:28, 30–31)**

The Jewish remnant was surrounded by idolatrous Gentiles, who wanted the Jews to become a part of their social, religious, and business society. But the Law of Moses prohibited God's people from living like the Gentiles, although it didn't stop the Jews from being good neighbors or even good customers (see 13:15–22). It was the ministry of the priests to teach the people "the difference between the holy and the common and show them how to distinguish between the unclean and the clean" (Ezek. 44:23, NIV).

Separation is simply total devotion to God, no matter what the cost. When a man and woman get married, they separate themselves from all other possible mates and give themselves completely to each other. It is total commitment motivated by love, and it is a balanced decision: We separate *from* others *to* the one who is to be our life's mate.

The Jews separated *from* the peoples around them and *to* the Lord and His Word (Neh. 10:28; 9:2). They also united with their brothers and sisters in promising to obey the Law of God (v. 29). Separation that ignores God and other believers is *isolation* and will eventually lead to sin. Only the Holy Spirit can give us the kind of balance we need to live a godly life in this ungodly world. The legalist wants to live by rules, but that style of life only keeps you immature and dependent on your spiritual leaders. The only way to grow in a balanced life is to give yourself totally to God and follow Him by faith.

Two special areas of concern were mentioned: marriage and the Sabbath. The danger in mixed marriages was the loss of faith on the part of the Jewish mate (Ex. 34:10–17). How could a Jew, married to a Gentile, observe the dietary laws or celebrate the annual festivals? He or she would be continually ceremonially unclean. Between the husband and wife there would be constant conflict, then occasional compromise, and finally complete conformity; and the Jewish mate would have abandoned his or her spiritual heritage.

Why would Jews want to marry pagan Gentiles in the first place? Apart from affection, which should have been controlled at the outset, perhaps they would marry for social status (Neh. 13:28) or to get ahead in business. Like some believers today who marry unbelievers, these Jews may have argued that marriage would give them opportunity to convert their mate to the true faith, although it is usually the other way around. God had a great purpose for Israel to fulfill, and the Jews' compromise with sin polluted the nation (Mal. 2:10–16). God wanted a "pure seed" so that through Israel He could send His Son into the world to be the Savior, and mixed marriages only brought confusion.

"As long as we love each other, it will work out!" is the argument many pastors hear from Christians who want to marry unsaved people. But the question is not, "Will this marriage work out?" but, "Will this marriage enjoy God's best blessing and fulfill God's will?" It's difficult to see how God can bless and use people who deliberately disobey His Word (2 Cor. 6:14–7:1; 1 Cor. 7:39).

The observance of the Sabbath was a distinctively Jewish practice (Neh. 9:14; Ex. 20:8–11; 30:12–18); the Gentiles around Jerusalem would treat the seventh day of the week like any other day and want to socialize and do business. While the Jewish Sabbath was not to be a day of bondage and misery, it was a day devoted to rest and contemplation of things spiritual. It was a weekly reminder to the nation that they were Jews and had a special calling in the world. Some of the Jewish merchants would be especially interested in getting business from the Gentiles, and to close up business on a day when people were shopping seemed a waste.

Moses didn't spell out specific rules for observing the Sabbath, but there was a precedent for not engaging in unnecessary work. They were not to light any fires on the Sabbath (Ex. 35:1–3), and one man was stoned because he gathered wood on the Sabbath (Num. 15:32–36). The prophets sternly rebuked the Jews for violating the Sabbath (Jer. 17:19–27; Amos 8:4–6; Isa. 56:1–2; 58:13–14), because their disobedience was a symptom of a deeper spiritual problem: rebellion against the Lord.

The solemn affirmation of faith reported in this chapter also included observing the Sabbatical Year (Lev. 25:1–7, 20–22; Deut. 15:1–11). Every seventh year, the Jews were to let the land lie idle so that it might restore itself, an excellent principle of ecology. Of course, the people would need a great deal of faith to trust God for food for two years; but God promised to care for them. After seven Sabbatical Years, they were to celebrate the fiftieth year as a “Year of Jubilee” (Lev. 25:8ff); and this meant trusting God for food for *three* years.

The evidence is that the nation had not faithfully celebrated these special Sabbatical observances. This was one reason why God sent them into Captivity (2 Chron. 36:21), that He might give the land seventy years of rest (Jer. 29:10). This would compensate for some 500 years of disobedience on the part of the nation (×), one year for each neglected Sabbatical Year or Year of Jubilee.

For the Jewish remnant to promise to commemorate the Sabbatical Year was a great step of faith, for many of the people were poor and the nation faced repeated agricultural and economic depression. Not to have extra produce for a whole year would certainly affect their business with the Gentiles around them. The people's willingness to obey this law is a beautiful illustration of Matthew 6:33.

### **3. Their support for the house of God (Neh. 10:32–39)**

The phrase “house of our God” is used nine times in this section and refers to the restored temple. The people were promising God that they would obey His laws and provide what was needed for the ministry at the temple. “We will not forsake the house of our God” (v. 39).

British expositor G. Campbell Morgan said: “Whereas the house of God today is no longer material but spiritual, the material is still a very real symbol of the spiritual. When the Church of God in any place in any locality is careless about the material place of assembly, the place of its worship and its work, it is a sign and evidence that its life is at a low ebb” (*The Westminster Pulpit*, vol. 8, p. 315).

Morgan is right. To be sure, God doesn't live in the houses in which we assemble to worship Him (Isa. 60:1–2; Acts 7:48–50), but the way we care for those buildings indicates what we think of our God (see Hag. 1). The restored Jewish temple didn't have the magnificence of the temple Solomon built (Ezra 3:8–13; Hag. 2:1–9), but it was God's house just the same and deserved the support of God's people.

Their promised support was specific and involved four different areas of ministry.

*The temple tax (Neh. 10:32–33).* The annual census of the people twenty years of age and older was accompanied by the collecting of a half-shekel tax to be used to support the ministry of the house of God (Ex. 30:11–16). The tax was a reminder to the people that God had redeemed them and paid a price to set them free, and that they should behave like people who belonged to God. The original tax was used to make silver sockets and hooks for the tabernacle (38:25–28), but in subsequent years it helped pay the expenses of the ministry.

Times were hard, so the leaders decided to adjust the tax and give a third of a shekel instead of a half. (By the time our Lord was ministering on earth, the tax was back to half a shekel; Matt. 17:24–27.) This temporary change didn't alter the meaning of the tradition or lessen the devotion of the people. God's people must use their common sense as they seek to obey the Lord. We must not put on ourselves burdens that God never expected us to carry (Acts 15:10), but neither should we look for the easiest and least demanding way to serve the Lord.

Nehemiah 10:33 describes how the money would be spent: to provide what was needed for the regular and special ministries at the temple, all of which were part of the "work of the house of our God." If the nation was to be in a right relationship with the Lord, the priests had to carry on their ministry faithfully.

We today don't have to provide animals, grain, and other materials in order for the church to worship the Lord; but we do have to help maintain the work of the ministry. This means paying salaries (Luke 10:7), sharing with the needy (1 Cor. 16:1–3), and being good stewards of all that God gives us (2 Cor. 8–9), so that the Gospel may be sent to the whole world. "For where your treasure is, there will your heart be also" (Matt. 6:21). If we are walking with the Lord, we will want to do our part in supporting the ministry of the church where God has put us.

*The wood offering (Neh. 10:34).* Since the fire on the brazen altar was to be kept burning constantly (Lev. 6:12–13), it required a steady supply of wood; and wood was a precious commodity. The leaders drew lots and assigned the various clans the times when they were to bring wood for the altar. That such a humble thing as wood was important to God's service and could be sanctified for His glory is an encouragement to me. Not everybody in Israel could be a priest or Levite, or donate lambs or oxen for sacrifices, but everybody could bring some wood and help keep the fire burning.

There are no special directions in the Law concerning this offering, but tradition says that certain days of the year were set aside for the people to bring wood to the sanctuary. When God doesn't give us specific instructions, and we know there is a need to be met, we must figure out how to do the job. Since the priests needed wood for the altar, and the people could provide it, an equitable system was worked out.

*The firstfruits (Neh. 10:35–37a).* The Jews were taught to give God the first and the best, and this is a good example for us to follow today. "Honor the Lord with your wealth, with the firstfruits of all your crops" (Prov. 3:9, NIV). Because God saved the firstborn Jews from death in the land of Egypt, the firstborn of man and beast belonged to the Lord (Ex. 14:1–16; Lev. 27:26–27). The firstborn son had to be redeemed by a sacrifice (Ex. 34:19–20; Luke 2:22–24) because that child belonged to God.

Nowhere does Scripture tell us how much of the firstfruits the people were to bring to the temple (Ex. 23:19; 34:26), but the offering was to be brought before the people did anything else with their harvests. These were stored for the use of the temple servants (Neh. 12:44). No doubt the offering was to be measured by the blessing God had given to His people, as well as their devotion to Him.

*The tithes (Neh. 10:37b–39).* The word *tithe* means “a tenth.” The Jews were to bring a tenth of their produce to the Lord each year for the support of the Levites (Lev. 27:30–34). The Levites then gave a “tithe of the tithe” to the priests (Num. 18:25–32). The Jews were also to tithe the 90 percent that was left and take it to the temple for the annual feasts (Deut. 26:1–11). To these two tithes was added a third tithe, received every third year for the poor (vv. 12–15; 14:28–29). When the spiritual life in Israel was at low ebb, there was little brought to the temple to support the ministry; and many of the Levites had to find other means of support. In times of spiritual quickening, the people would bring their offerings, and there would be plenty (2 Chron. 31:1–12; Mal. 3:8–11).

While there is no express command in the New Testament that God’s people should tithe today, proportionate giving is certainly commended (1 Cor. 16:1–3). We are stewards of God’s wealth and must make wise use of what He shares with us (4:1–2). If people under Old Testament Law could bring *three* tithes, how much more ought we to give today who live under the New Covenant of God’s abundant grace? (See 2 Cor. 8–9 and note the repetition of the word “grace.”) Tithing can be a great blessing, but those who tithe must avoid at least three dangers: (1) giving with the wrong motive, out of a sense of duty, fear, or greed (“If I tithe, God must prosper me!”); (2) thinking that they can do what they please with the 90 percent that remains; (3) giving only the tithe and failing to give love offerings to the Lord.

In light of all that God has done for us, how can we rob Him of the offerings that rightly belong to Him? God didn’t forsake His people when they were in need (Neh. 9:31), and they promised not to forsake the house of God (10:39). Years before, the Prophet Haggai had rebuked the people because they were so busy taking care of their own houses they had neglected the house of God (Hag. 1:4); and this warning needs to be heralded today. *Where there is true spiritual revival, it will reveal itself in the way we support God’s work, beginning in our own local church.* It isn’t enough to pray or even commit ourselves to “faith promises” or pledges. We must so love the Lord that generous giving will be a normal and joyful part of our lives.

Sir Winston Churchill said, “We make a living by what we get, but we make a life by what we give.” Jesus said, “Where your treasure is, there will your heart be also” (Matt. 6:21).

“We will not forsake the house of our God!” (Neh. 10:39)

**Getz, G. A. (1985). Nahum. In J. F. Walvoord & R. B. Zuck (Eds.), *The Bible Knowledge Commentary: An Exposition of the Scriptures* (Vol. 1, pp. 691-692) Wheaton, IL: Victor Books**

a. *The signatories (9:38–10:27)*

9:38–10:27. The civil **leaders**, religious leaders (**Levites and ... priests**), and all the people agreed to put **their seals** to a written **agreement** that they would obey the stipulations of the Mosaic Law (cf. v. 29). The list begins with **Nehemiah**, who again set an excellent example for the people. Many of the 24 names in 10:1–8 are listed in 12:12–21, names of heads of families. **These were ... priests** (10:8). Ezra is not listed, but he was a descendant of **Seraiah** (v. 1). After the priests, 17 **Levites** were listed, 6 of whom were involved in reading the Law (8:7). The other group of signers of the agreement were 44 **leaders**, that is, heads of families. Some of them are listed in 7:8–25.

b. *The stipulations (10:28–39)*



10:28–29. **The rest of the people** did not place their seals to the written agreement, but they did **join** in binding **themselves ... to follow** God’s **Law**. **Gatekeepers, singers, and temple servants** were listed in 7:44–60. All others are included under the rubric **all who separated themselves from** foreign **peoples** (cf. 9:2). Their commitment, though not indicated by seals, was evidenced by **a curse** (that called down calamity if they failed to carry through on their agreement) **and an oath**. The curse may refer to the cursings God stated in the Deuteronomic Covenant (Deut. 28:15–68).

10:30–39. The stipulations they spelled out in the agreement include (a) avoidance of intermarriages (v. 30; cf. Ex. 34:16; Deut. 7:3–4), (b) keeping **the Sabbath** and the sabbatical **year** (Neh. 10:31; cf. Ex. 20:8–11; 23:11–12; 31:15–17; Lev. 25:2–7; Deut. 15:1–3), and (c) supporting the temple **service** by giving a **third of a shekel** (about one-eighth of an ounce) annually (Neh. 10:32–33). According to Exodus 30:11–16 the temple gift was to be one-half a shekel annually, but here it was valued lightly. These temple **offerings** gave the **priests** and **Levites** money for maintaining the bread on the table of the Presence (Ex. 35:13; 39:36; Num. 4:7), for making various **offerings**, for celebrating monthly and annual **festivals**, and carrying out other **duties**. (See comments on Neh. 13:10–11 regarding the people’s failure to keep this commitment.)

Other responsibilities to which the leaders and people pledged themselves were (d) contributing **wood** for the fire on **the altar** of burnt offering, which was to burn continually (Lev. 6:12–13), (e) giving **the firstfruits of their crops** (Ex. 23:19; Deut. 26:1–3) and their **firstborn ... sons** and animals (Num. 18:15–17; Deut. 12:6) to the Lord, and (f) paying annual **tithes** (Lev. 27:30; Num. 18:21–24). **The Levites** were to tithe **the tithes** they received (Neh. 10:38–39; cf. Num. 18:26) to help provide for the priests’ needs.

The final statement of the agreement, **We will not neglect the house of our God** (Neh. 10:39), summarizes obligations (c) through (f). Under Ezra’s and Nehemiah’s leadership the people had been led to place a higher priority on spiritual things, including the care of the restored temple. This was even more important than restoring the city’s walls.

**Mathews, K. A. (1998). The Historical Books. In D. S. Dockery (Ed.), Holman Concise Bible Commentary (p. 187). Nashville, TN: Broadman & Holman Publishers.**

*Signing of the Covenant (10:1–39).* The chapter lists those who signed the oath, beginning with the governor. Also priests, Levites, and rulers are noted. The features of the covenant included (1) submission to the law, (2) separation from foreign marriages, (3) Sabbath observance as the sign of the Mosaic covenant, and (4) service to God through tithes and offerings. They agreed to fulfill what the law required of them. They would pay the temple tax (Exod. 30:11–16) contribute wood for the continual burnt offerings (Lev. 6:12). They would dedicate their firstfruits and firstborn (Exod. 23:19a; Num. 18:17–19) and pay tithes for the Levites and priests (Lev. 27:30–33; Num. 18:21–32; Deut. 12:5–18; 14:22–29).

**Simmons, B. E. (1972). Nehemiah. In H. F. Paschall & H. H. Hobbs (Eds.), The Teacher’s Bible commentary (pp. 261-262). Nashville: Broadman and Holman Publishers.**

**The Covenant Is Sealed (Neh. 10:1–39)**

*The passage.*—The passage begins with a list of those whose names were affixed to the covenant. Nehemiah the governor heads the list. Following him is the list of priests.

The covenant is then given with an emphasis on three main points. (1) There was to be no intermarriage with the heathen people of the land. (2) There was to be no buying or selling or any business transactions on the sabbath or any other of their holy days. (3) They were also pledged to recognize and practice the year of release which occurred every seventh year.

The rest of the chapter has to do with the support of the Temple. The people agreed to tax themselves one third of a shekel for its support. They also pledged their firstfruits for God's use. And, they agreed that the priests were to share with the Levites in the tithes.

*Special points.*—The observance of the seventh year mentioned in verse 31 is a reference to the Mosaic ordinance found in Deuteronomy 15:1–2. The third part of a shekel which was to be exacted for Temple support was a concession. The Mosaic ordinance found in Exodus 30:13 called for each male over twenty to pay one-half shekel for support of the tabernacle. Perhaps this concession was made at this time because of the poverty of the remnant community.

**The Holy Bible: New International Version. (1984). (Ne 10). Grand Rapids, MI: Zondervan.**