

## **Abstract**

This study explores the socio-theological significance of Deuteronomy 14:22–29 in light of current debates on tithing in the Nigerian Church. It responds to growing public and ecclesiastical concerns that tithing is often misused as a means of wealth accumulation, sometimes to the detriment of the poor and vulnerable. The central issue is the neglect of tithing's biblical foundation as an expression of covenantal worship, communal responsibility, and social justice. The study investigates the socio-theological setting of Deuteronomy 14:22–29 within Israel's covenantal framework, examines the ethical and communal dimensions of tithing in ancient Israel, and applies the text's theological principles to the Nigerian Church as a model for advancing socio-economic justice and ecclesial unity. Methodologically, it employs historical-grammatical and contextual-theological analysis, supported by Hebrew lexical study and contemporary theological reflection. The findings indicate that Deuteronomy's tithing laws were not merely religious rituals but practices rooted in a theological vision that united reverence for God with ethical concern for the community, especially the economically disadvantaged. The paper therefore recommends redirecting the teaching and practice of tithing in Nigeria from prosperity-driven giving toward a biblically grounded model of communal stewardship. By recovering the socio-theological purpose of Deuteronomy 14:22–29, the Church can serve as a credible agent of economic equity, ecclesial solidarity, and spiritual integrity in a society marked by inequality and doctrinal confusion.

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**Keywords:** Deuteronomy 14:22–29, tithing, covenant ethics, social justice, Nigerian Church

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