

THE SIN OFFERING AND THE GUILT OFFERING OF THE LEVITICAL CULT: THEIR OCCASION, NATURE, AND DISTINCTION

by
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Introduction

Interpreters of the Levitical cult have long speculated over the rationale for and difference between Israel's sin offering and guilt offering. In spite of the attention given to these offerings, only in the last few decades has a consensus begun to materialize concerning their purpose and distinction.² Efforts to develop a clear picture have been

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²This consensus came largely through the seminal work of Jewish scholar Jacob Milgrom (1923–2010). See Milgrom, *Leviticus*, Continental Commentary (Philadelphia: Fortress, 2004); *Leviticus 1–16*, Anchor Bible (New York: Doubleday, 1991); *Studies in Cultic Theology and Terminology* (Leiden: Brill, 1993); "Israel's Sanctuary: The Priestly 'Picture of Dorian Gray,'" *Revue Biblique* 83 (1976): 390–99; *Cult and Conscience: The 'Asham and the Priestly Doctrine of Repentance* (Leiden: Brill, 1976); "A Prolegomenon to Leviticus 17:11," *Journal of Biblical Literature* 90 (1971): 149–56; "Sin-Offering or Purification-Offering?" *Vetus Testamentum* 21 (1971): 237–39; "The Compass of Biblical Sancta," *Jewish Quarterly Review* 65 (1975): 205–16; *Studies in Levitical Terminology: The Encroacher and the Levite: The Term 'Aboda* (Berkeley: University of California Press, 1970). Recently several of his conclusions have been questioned by scholars: Roy E. Gane, *Leviticus, Numbers*, NIV Application Commentary (Grand Rapids: Zondervan, 2004); Gane, *Cult and Character: Purification Offerings, Day of Atonement, and Theodicy* (Winona Lake, IN: Eisenbrauns, 2005); John Currid, *Leviticus*, EP Study Commentary (Darlington, UK: Evangelical Press, 2004); John Nolland, "Sin, Purity and the חטאת Offering," *Vetus Testamentum* 65 (2015): 606–620; Joseph Lam, "On the Etymology of Biblical Hebrew חטאת: A Contribution to the 'Sin Offering' vs. 'Purification Offering' Debate," *Journal of Semitic Studies* 65 (2020): 325–46. This is not to imply, however, that many do not still concur. See Megory Anderson and Philip Culbertson, "The Inadequacy of the Christian Doctrine of Atonement in Light of the Levitical Sin-Offering," *Anglican Theological Review* 68 (1986): 303–28; Frank H. Gorman, Jr., *Leviticus: Divine Presence and Community*, International Theological Commentary (Grand Rapids: Eerdmans, 1997); John H. Walton, "Equilibrium and the Sacred Compass: The Structure of Leviticus," *Bulletin of Biblical Review* 11 (2001): 293–304; W. H. Bellinger, Jr., *Leviticus, Numbers*, New Bible Commentary (Peabody, MA: Hendrickson, 2001); Allen P. Ross, *Holiness to the Lord: A Guide to the Exposition of the Book of Leviticus* (Grand Rapids: Baker, 2002); Jay Sklar, *Leviticus*, Tyndale Old Testament Commentary (Downers Grove, IL: IVP Academic, 2014), 107–127; *ABD*, s.v. "Day of Atonement," by David P. Wright, 2:72–76.

hindered by confusion surrounding several aspects of the offerings. First, Leviticus 5:5–10, in a section apparently dealing with the sin offering, uses the Hebrew term זֶכֶּת (*ʾāšām*), the typical word for the guilt offering, to describe grounds for the sin offering.³ Second, the occasion for the two offerings seems at times to overlap: both are required for inadvertent sins against YHWH (Lev 4:2; 5:17).⁴ Third, confusion surrounds the blood manipulation for the offerings. In the sin offering the blood is never applied to a person, but the blood of the guilt offering is applied to the leper who is cleansed (Lev 14:25) and the priests at their installation (Exod 29:30; Lev 8:23). Furthermore, the penetration of blood into the sanctuary differs. With the sin offering, the priest carries blood inside the tabernacle and sprinkles or applies blood to certain areas or furniture. The blood of the guilt offering, however, is never carried inside the tabernacle. This distinction prompts questions related to the purpose of the blood application. Some, in turn, argue that the sin offering cleanses the *tabernacle* from sin contamination (Lev 8:15; 16:18–19), while the guilt offering ostensibly cleanses the *sinner*.⁵

This conclusion appears to lie in tension, however, with repeated statements within the sin offering regulations that the *sinner* is forgiven. How this would differ from the expiation of the guilt offering is unclear. Numerous proposals for their distinction have thus been offered historically: (1) the sin offering is for unintentional sins against other people, while the guilt offering is for unintentional sins against God and other people (Philo); (2) the sin offering is for sins of ignorance, while the guilt offering is for intentional sins without witnesses (Josephus); (3) the sin offering is for mortal sins, the guilt offering for venial sins (Origen); (4) the sin offering is for intentional sins, the guilt offering for unintentional sins (Augustine); or (5) the sin offering is for sanctuary contamination, the guilt offering for sanctuary desecration (Milgrom).⁶ Yet confusion persists.⁷ Some thus find the differences between the sacrifices “exceedingly difficult to be determined,”⁸ while others, such as Gerhard von Rad, conclude that “the old question of the difference between the two types of sacrifice cannot be solved.”⁹

³R. K. Harrison, *Leviticus*, Tyndale Old Testament Commentary (Downers Grove, IL: InterVarsity Press, 1980), 70.

⁴Vaux, *Studies in the Old Testament Sacrifice*, 100.

⁵*New International Dictionary of Old Testament Theology and Exegesis*, s.v. “Offerings and Sacrifices,” by Richard Averbeck, 4:1005; Sklar, *Leviticus*, 107–27.

⁶Milgrom, *Cult and Conscience*, 127.

⁷P. P. Saydon suggests that the difference between the two offerings was lost in antiquity (“Sin-Offering and Guilt-Offering,” *Catholic Biblical Quarterly* 8 [1946]: 393).

⁸George Bush, *Leviticus* (reprint of 1852 ed., Minneapolis: James Family Christian Publishers, 1979), 38.

⁹Rad, *Old Testament Theology*, trans. D. M. G. Stalker, 2 vols. (New York:

Despite such misgivings, studies continue to suggest paradigms for their understanding.¹⁰

This essay proposes a fresh approach to the offerings and to their distinction.¹¹ First, although organically connected, the sin offering and the guilt offering must be distinguished in occasion and purpose. The sins which gave rise to the respective offerings were fundamentally different, and each offering served to answer the need occasioned by its particular sin. The sin offering rectifies *deficiency*, moral or ritual, while the guilt offering rectifies *stigma*. Second, in relation to their function, both the sin offering and guilt offering provided moral/ritual forgiveness and restoration for the *offending sinner* who presents the sacrifices rather than for the *sacred space* of the polluted tabernacle/temple. Third, the blood of the sin offering is to be considered ritually *defiled* because of the offerer's identification with the animal victim, while the blood of the guilt offering is to be considered ritually *consecrated* as a compensation offered to God. This understanding helps to comprehend the significance of the manipulation of blood in the respective rites. Lastly, while the sin offering is occasioned by inadvertent sin either corporately or individually, the guilt offering arises from the offender's trespass upon YHWH's inherent rights or privileges. This may occur either directly through the misuse of sacred items or derivatively through the violation of another's property rights, coupled with deception. Such a "breach of trust" or "sacrilege" (מַעַל) (Lev 6:2 [5:21]) undermines the theological significance of the *imago dei* in one's neighbor. I will derive implications from this study for understanding the Levitical cult and aspects of the New Testament economy, including Christ's sacrifice for sin.

The Nature of the Sin Offering

The sin offering comprises the widest field of divergent rituals as compared to the other Levitical sacrifices.¹² In the ritual code of

Harper and Row, 1962), 1:259.

¹⁰N. Kiuchi, *The Purification Offering in the Priestly Literature*, JSOTSup (Sheffield: Sheffield Academic Press, 1987); Noam Zohar, "Repentance and Purification: The Significance and Semantics of the נִסְחָה in the Pentateuch," *Journal of Biblical Literature* 107 (1988): 609–18; Frank H. Gorman, Jr. *The Ideology of Ritual: Space, Time, and Status in the Priestly Theology*, JSOTSup (Sheffield: Sheffield Academic Press, 1990); Philip P. Jenson, *Graded Holiness: A Key to the Priestly Conception of the World*, JSOTSup (Sheffield: Sheffield Academic Press, 1992); Jay Sklar, *Sin, Impurity, Sacrifice, Atonement: The Priestly Conceptions* (Sheffield: Sheffield Academic Press, 2005); B. D. Bibb, *Ritual Words and Narrative Worlds in the Book of Leviticus*, Library of Hebrew Bible/Old Testament Studies 480 (New York: T & T Clark, 2009).

¹¹Averbeck suggests restriction of the term *sacrifice* to animal offerings in which the animal is slaughtered and eaten in a communal meal (i.e., the peace offering) and *offering* to the other cultic acts in which no meat is eaten (i.e., burnt, sin, and guilt offerings) ("Offerings and Sacrifices," 4:996).

¹²Gane, *Leviticus, Numbers*, 97. Anderson and Culbertson note a total of fourteen distinct sacrifices in Leviticus ("Inadequacy of the Christian Doctrine of Atonement,"

Leviticus the sin offering is specifically delineated in 4:1–5:13 and 6:24–30.¹³ Here what is immediately evident is the manipulation of the blood: in this sacrifice blood plays the most prominent role.¹⁴ Also significant is the requisite nature of the offering: this is the first of the mandatory offerings. The expiatory sacrifices of the sin offering and guilt offering are by nature required offerings (following sin) in contrast to the voluntary offerings and sacrifices of Leviticus 1–3: the burnt offering, grain offering, and peace offering.¹⁵

The Nomenclature of the Sin Offering

Jacob Milgrom has argued that the traditional rendering of the Hebrew word חטאת as “sin offering” is inaccurate on contextual, morphological, and etymological grounds.¹⁶ Milgrom contends that the context of Leviticus and Numbers demonstrates that the rite of the *hattā’t* is prescribed at times for persons and objects who have not morally sinned, such as the parturient woman (Lev 12), the Nazarite completing his vow (Num 6), and the newly constructed altar (Lev 8:15). In relation to morphological and etymological concerns, he suggests the origin of the term has often been misunderstood by scholars.¹⁷ The word חטאת, traditionally assumed to derive from the Qal stem of the verb חטא, meaning “to sin,” derives, Milgrom argues, from the Piel stem. The Piel stem carries the opposite meaning: “to de-sin,” “decontaminate,” or “purify,”¹⁸ Milgrom suggests then that the noun be translated “purification offering,” a proposal which has been widely adopted.¹⁹ In a recent treatment of the term חטאת, however, Joseph

307).

¹³Contra Bush, who sees 5:1–13 as dealing with the guilt offering (*Leviticus*, 38).

¹⁴Vaux, *Studies in Old Testament Sacrifice*, 92.

¹⁵Milgrom, *Leviticus 1–16*, 228.

¹⁶Milgrom, “Sin-Offering or Purification-Offering?” *Vetus Testamentum* 21 (April 1971): 237. Milgrom is not entirely original in this proposal; others preceded him, such as Yehezkel Kaufman (*The Religion of Israel: From Its Beginning to the Babylonian Exile*, trans. and abr. Moshe Greenberg [Chicago: University of Chicago Press, 1960], 113) and Royden K. Yerkes (*Sacrifice in Greek and Roman Religions and Early Judaism* [London: Adam and Charles Black, 1953], 171). For a recent dispute of Milgrom’s thesis, see Joseph Lam, “On the Etymology of Biblical Hebrew חטאת: A Contribution to the ‘Sin Offering’ vs. ‘Purification Offering’ Debate,” *Journal of Semitic Studies* 65 (Autumn 2020): 325–46.

¹⁷See BDB, 308–9.

¹⁸Cf. *HALOT*, 305; BDB, 307.

¹⁹So John E. Hartley, *Leviticus*, Word Biblical Commentary (Dallas: Word, 1992), 55; Jenson, *Graded Holiness*, 158–59; Gorman, *Leviticus*, JPS Torah Commentary (New York: The Jewish Publication Society, 1989), 18; Kiuchi, *The Purification Offering*; Gane, *Cult and Character*; Gordon J. Wenham, *The Book of Leviticus*, New International Commentary on the Old Testament (Grand Rapids: Eerdmans, 1979), 92. Rooker has reservations about the nomenclature, principally because he disagrees

Lam has cast serious doubt on Milgrom's conclusions.²⁰ The noun is *not* in fact likely to have originated from the D-stem verb but is part of a common Semitic **qatal(a)t* pattern that occurs regularly with nouns denoting other bodily defects.²¹ Milgrom fails to explain adequately how חטאת could have simultaneously come to mean "sin" (in around 60% of its uses) and "purification offering." Lam concludes that the term's primary sense is "sin" as a human defect ("to fall short"), and that it came to denote by metonymy "sin offering."²²

The Occasion of the Sin Offering

Leviticus 4:2 prescribes the sin offering "when anyone sins unintentionally."²³ "Unintentionality" derives from the Hebrew term שגגה, meaning "inadvertent sin" or "unintentional mistake."²⁴ The inadvertent sin is to be distinguished from the "high-handed" or "presumptuous" sin (בְּיָד רְמָה, "with a high hand"). For the latter no expiating sacrifice can atone—this offender is to be cut off (Num 15:30). The question of what constitutes an "inadvertent sin" becomes an interesting one, particularly when some of the indiscretions requiring the sin offering in Leviticus 5:1–13 appear to be conscious, intentional sins, such as the deliberate avoidance of legal testimony on a matter of which one possesses knowledge (Lev 5:1).

Several factors are important in this connection. First, the concept of inadvertency should not be construed to mean exclusively "unconscious" or "unwitting" sin. An inadvertent sin does not always convey the notion that the offender is unaware of the *act* of the sin he has committed. Milgrom contends that the Hebrew term שגגה derives from the verb שגג, "to stray," "stagger," rather than the verb שגג, "to make a mistake."²⁵ While this may appear a minor point, an important

that the purification offering purifies the tabernacle rather than the sinner (*Leviticus*, New American Commentary [Nashville: Broadman & Holman, 2000], 114). A. Marx contends that the sacrifice should be termed "sacrifice of separation" in that it was part of the rite of passage transferring a person from the realm of the profane to the realm of the sacred ("Sacrifice pour les péchés ou rites de passage? Quelques réflexions sur la fonction du *hattā't*," *Revue Biblique* 96 [1989]: 27–48).

²⁰Lam, "On the Etymology of Biblical Hebrew חטאת," 325–46.

²¹Examples would include "blindness" (עִוְרָה), "baldness" (קַרְחָה), "skin disease" (צָרַעַת), "inflammation" (קִדְחָה), and the like (see Lam, "On the Etymology of Biblical Hebrew חטאת," 335).

²²Lam, "On the Etymology of Biblical Hebrew חטאת," 344–46.

²³Unless otherwise noted, all scriptural quotations are from the New International Version (Grand Rapids: Zondervan, 2011).

²⁴HALOT, 1413; Semantic Dictionary of Biblical Hebrew, available online at <https://semanticdictionary.org/semDic.php?databaseType=SDBH>, accessed 19 April 2023.

²⁵Milgrom, "The Cultic שגגה and Its Influence in Psalms and Job," *Jewish*

implication follows: *שגגה* implies consciousness of the act though not necessarily of its implications.²⁶ Such a sinner is aware of his deed but not of its full consequences.²⁷ Second, the disposition of the sinner is a major element in determining inadvertency, more so than the awareness of the sin. The person who commits the act does so without malicious intent.²⁸ Milgrom has suggested that inadvertence essentially becomes a matter of remorse and confession concerning the sin. The repentance of the sinner, in certain cases, reduces his intentional sin to an inadvertent sin.²⁹ By this we may distinguish between an intentional, high-handed sin for which there is no expiation, and an intentional, *confessed* sin which is downgraded to the category of inadvertency and therefore eligible for expiation (cf. Lev 5:5).³⁰

So then, the occasion for the sin offering for inadvertent sins becomes essentially three-fold: (1) A person or community commits a sin, which was intentional, but afterwards repudiates it through remorse and confession. Thus, the transgression is reduced to the status of inadvertency, a sin for which now a sin offering may be made. (2) A person or community is in essence not aware of the nature of the act, i.e., they are cognizant of the act itself but not of the consequences of the act as sin. Now after being made aware of the nature of the sin, the sinner offers the purification sacrifice. (3) A person or community is aware that a certain act is sinful but fails to recognize that the act has been committed. After being made aware of the sin, the sinner presents a sin offering.

In addition to expiation for inadvertent sins, the sin offering was prescribed for a number of other occasions, mainly dealing with issues of ritual impurity. These included those with ritual uncleanness lasting more than seven days (e.g., the parturient or those with abnormal

Quarterly Review 57 (October 1967): 116. *Contra* BDB, 992–93.

²⁶Thus the *Net Bible*: “When a person sins by straying from any of the Lord’s commandments” (Lev 4:2).

²⁷Milgrom, “The Cultic *שגגה* and Its Influence in Psalms and Job,” 118.

²⁸Gorman, *Leviticus*, 34.

²⁹Milgrom, *Leviticus 1–16*, 373–78. Not all intentional or otherwise high-handed sins were eligible for expiation. Certain grave sins such as murder (Ps 106:38; Deut 21:22–23), sexual abominations (Lev 19:29; Deut 24:1–4), and idolatry (Ezek 36:18) were high-handed sins in any context, with no atoning ritual available (cf. Harrison, *Leviticus*, 68). These sins are said to pollute the people and the land, with the latter being the most catastrophic (Tikva Frymer-Kensky, “Pollution, Purification, and Purgation in Biblical Israel,” in *The Word of the Lord Shall Go Forth: Essays in Honor of David Noel Freedman in Celebration of His Sixtieth Birthday* [Winona Lake, IN: Eisenbrauns, 1983], 408).

³⁰Gane, *Cult and Conscience*, 117. Leon Morris similarly concludes that “the attitude of the sinner is important. It is the defiant, unrepentant sinner for whom there is no atonement, and in view of the teaching of other parts of the Scriptures it would seem that if and when his attitude changes to one of repentance the whole situation is altered” (Morris, “Asham,” *Evangelical Quarterly* 30 [Oct–Dec 1958]: 202).

genital discharge [Lev 12:6; 15:14–15, 29–30]), those contaminated by a corpse (Num 19), the leper at his purification (Lev 14:19–31), the Levites at their installation (Num 8:5–22), the priests at their consecration (Lev 8; Exod 29), the Nazarite upon vow completion (Num 6:1–21), and the annual consecration of the altar (Exod 29:36–37).³¹ In addition to these, the sin offering served an important role in several of the festivals of the religious calendar, particularly in the events of Yom Kippur (Lev 16:3, 5; cf. Num 28:15, 22, 30; 29:5, 11, 16, 19, 22, 25, 28, 31, 38).

The Ritual of the Sin offering

The ritual of the sin offering may be organized into three grades of offering: (1) the sin offering for the anointed priest³² or entire congregation (Lev 4:3–21); (2) for a ruler or the ordinary people (4:22–35); or (3) for specific situations involving sins of omission or neglect. The latter was the graduated sin offering because of the sliding scale of offerings (Lev 5:1–13).³³ Of the above, the first two offerings are related, while the third constitutes a special occasion involving a specific type of sin. Gane terms the first two sin offerings as the “outer sanctum” and “outer altar” offerings respectively.³⁴ The prominence of the sinner and commensurately of the sacrificial victim was tied directly to one’s theocratic position in the land.³⁵ The sacrifices move from the most prominent and in this sense holiest, down a sliding scale to the less prominent and more common offerings.³⁶

The Offering for the Anointed Priest or Entire Congregation

The sin offering for the anointed priest or the entire congregation may describe the same occasion: the priest has erred in judgment, causing him to lead the people astray so that the entire assembly errs

³¹See Milgrom, *Leviticus 1–16*, 269–81. Nolland has argued recently that the wide range of these cases suggests that “purification” is too broad a concept to encompass them. A better understanding is that the *חטאת* addresses defects or deficiencies of one kind or another, whether moral or ritualistic (“Sin, Purity and the *חטאת* Offering,” 615–16).

³²The “anointed priest” is taken to mean the high priest insofar as Aaron had a special anointing (Exod 29:7; Lev 8:12) and that the phrase clearly refers to the high priest in Aaron’s line of succession in Lev 6:15 (Gane, *Cult and Character*, 45, n. 2).

³³Gorman, *Leviticus*, 33.

³⁴Gane, *Cult and Character*, 46.

³⁵J. H. Kurtz, *Offerings, Sacrifices, and Worship in the Old Testament*, trans. James Martin (reprint of 1853 ed., Peabody, MA: Hendrickson, 1998), 214.

³⁶Gane, *Leviticus, Numbers*, 121. Jenson notes this tendency relating to several aspects of the priestly conception of the sacred and profane, known as the “holiness spectrum” (*Graded Holiness*, 56–66).

inadvertently.³⁷ For example, this scenario might unfold if the high priest declared the new moon to fall on the wrong day. This proposal is certainly possible, but not all interpreters agree.³⁸ One difficulty is understanding the need to repeat the entire ritual for the people if the offerings are identical in purpose and scope.

The sin offering for the high priest or community is the only expiatory offering in which part of the sacrificial victim's blood enters the holy place.³⁹ In the ritual the animal, always a bull, is slaughtered by the priest in a prescribed sequence of events (Lev 4:4–12). The priest lays his hand on the head of the bull, signifying identification with the animal in a substitutionary sense.⁴⁰ Milgrom denies that the imposition of the hand signifies identification or transference of guilt (an exchange, he argues, that always requires two hands). Rather, the rite simply communicates ownership of the animal.⁴¹ Gorman suggests instead that the hand-laying signifies dedication.⁴² Yet the language implies more than ownership or dedication in that for the sinner the victim is “accepted on *his* behalf to make atonement for *him*” (Lev 1:4).⁴³ This relationship points more decisively in the direction of substitution. In the case of a community sin offering, each of the elders places his hand upon the animal (4:15), in lieu of the community members themselves.

The animal is then slaughtered by the high priest “before YHWH” on the north side of the outer altar of burnt offering (cf. Lev 1:11). The blood is carried inside the tabernacle, where two manipulations of the blood take place. First, the high priest sprinkles the blood seven times toward the *paroket* or veil that cordons off the Holy of Holies (4:6, 17). Much debate focuses on whether this sprinkling was simply splattered on the floor *toward* the veil on the east side of (i.e., in front of) the altar

³⁷Milgrom, *Leviticus*, Continental Commentary, 44.

³⁸Harrison believes that the congregation's sin in this case is really the sin of one individual within the community who refuses to confess his sin or to present the necessary purification offering. In time the sin comes to the notice of the assembly, who in turn presents the community purification offering (*Leviticus*, 64).

³⁹Vaux, *Studies in Old Testament Sacrifice*, 92.

⁴⁰E. R. Leach, *Culture and Communication: The Logic by which Symbols Are Communicated* (reprint of 1976 ed., Cambridge, UK: Cambridge University Press, 1982), 89. Some interpreters see here transference of guilt: Erhard S. Gerstenberger, *Leviticus*, trans. Douglas W. Stott, Old Testament Library (Louisville: Westminster John Knox, 1996), 73; Zohar, “Repentance and Purification,” 613. This is likely best understood as signified by the laying on of both hands, as occurs in the scapegoat ritual where transference language is more explicit (Lev 16:21).

⁴¹Milgrom, *Leviticus 1–16*, 150–53.

⁴²Gorman, *The Ideology of Ritual*, 121.

⁴³Although this text applies to the burnt offering, it provides the rationale for the hand-laying rite. The hand-laying rite is mandated also in the sin offering (Lev 4:4, 24) with no rationale offered.

of incense or whether the blood was actually sprinkled *upon* the veil.⁴⁴ Most likely the former is in view. This act, similar to the sprinkling of the blood both in the inner and outer sanctum on the Day of Atonement, purges the whole area of the inner sanctum.⁴⁵ Second, the high priest rubs some of the blood with his finger upon the horns of the altar of incense located inside the tabernacle, in the outer holy place (4:7a, 18a). The rest of the blood is disposed of outside the tabernacle at the base of the altar of burnt offering (4:7b). The disposal of the blood relates to its ritual contamination as a result of the sacrifice.⁴⁶ The remainder of the rite involves the removal of the suet and kidneys, which are burned upon the altar of burnt offering (4:8–10).⁴⁷ The remaining carcass of the animal is burned outside the camp in a designated ceremonially clean place (4:11–12).

The Offering for the Chieftain or Ordinary Individual

The sin offering for the chieftain⁴⁸ or ordinary individual differs in several respects from the previous sin offering. First, this sacrifice utilizes flock animals rather than bulls. In the case of the chieftain, the victim is a male goat (Lev 4:23); for the individual, the victim is normally a female goat, although a female lamb is also permissible (Lev 4:28, 32). Second, an ordinary priest can officiate this sacrifice, rather than only the high priest. Third, only one application of the blood takes place, on the horns of the altar of burnt offerings outside the tabernacle. No blood is carried inside the tabernacle as in the former offering. Fourth, the officiating priest may eat the meat of the victim following the sacrifice. In the previous offering the entire victim was burned outside the camp.⁴⁹

The Graduated Sin Offering

The final category is commonly called the graduated sin offering (Lev 5:1–13).⁵⁰ In this section the tone changes as the focus centers on

⁴⁴See Gorman, *Ideology of Ritual*, 72–80.

⁴⁵*Ibid.*, 75.

⁴⁶Snaith, “The Sin-Offering and the Guilt-Offering,” *Vetus Testamentum* 15 (1965): 75–76.

⁴⁷This act symbolizes the transference of the suet in the form of smoke to Yahweh as a “pleasing aroma” (Lev 4:31) in that all the suet belongs to him (3:16) (Gane, *Cult and Character*, 65).

⁴⁸On this translation of שָׂרֵי, see E. A. Speiser, “Background and Function of the Biblical *Nasi*,” *Catholic Biblical Quarterly* 25 (1963): 111–17; cf. also Gane, *Leviticus, Numbers*, 10.

⁴⁹This follows the principle that the priest cannot benefit from his own sin (Gorman, *Leviticus*, 39).

⁵⁰Grabbe links 5:1–13 to the guilt offering rather than the purification offering (*Leviticus*, 35).

deeds committed rather than the status of the person. Economic concerns play an important part. In addition, public confession of sin must accompany the sacrifice (Lev 5:5).⁵¹ Four situations in Leviticus 5:1–13 give rise to the graduated sin offering: (1) A person hears the summons for public testimony and is aware of the situation but does not speak out. He must bear the guilt of this failure to act (5:1). (2) A person has contact with an unclean thing, especially the carcass of an animal (5:2). (3) A person contacts human uncleanness (5:3). (4) A person makes a rash oath (5:4). These situations potentially share in common that they are hidden from public view but known to the perpetrator. The basic difference between this offering and the previous offerings is that the graduated sin offerings of 5:1–13 cover sins of omission or neglect, while the earlier sacrifices atone for inadvertent sins.⁵² In this sacrifice the victim offered falls on a sliding scale based upon the economic status of the offerer. Two birds or an ephah of flour was permitted for those with meager resources in contrast to the flock animals or bull.⁵³

Milgrom argues that the lesser costliness of the victims required for this sacrifice stems from the fact that the sin expiated is not the initial sin of violating a commandment but rather the procrastination of failing to remedy the sin forthwith through the proper sin offering.⁵⁴ Some of these cases do include delay, as in the cases of the one who does not publicly testify on crucial legal matters or one who realizes he has undertaken a rash vow (5:1, 4). The passage makes no specific mention of delay, however, when speaking of these infractions, so this cannot be determined with certainty. Moreover, this would invest delay with greater gravity than the sin itself.

The Significance of the Sin Offering

In speaking of the significance of the sin offering, we seek mainly to answer the question of what the sin offering intends to accomplish.⁵⁵ That is, what is the goal and result of the offering?⁵⁶ Milgrom has again set the context for this debate. He adduces several arguments to

⁵¹Harrison, *Leviticus*, 70. Gorman labels this penitence as “ritualized confession” (*Leviticus*, 44).

⁵²Levine, *Leviticus*, JPS Torah Commentary (New York: The Jewish Publication Society, 1989), 19–28; Wenham, *Leviticus*, 92.

⁵³This offering raises the question of how a non-blood sacrifice can atone for sins. Marchant King argues that the flour, being poured on the altar, mixes with the blood of other sacrifices so that even the most impoverished offenders might receive expiation (King, “There’s Power in the Blood,” *Moody Monthly* 85 [September 1984]: 39–45).

⁵⁴*Leviticus*, Continental Commentary, 48.

⁵⁵On a general theory of sacrifice, see H. H. Rowley, *Worship in Ancient Israel* (London: SPCK, 1967), 112ff.

⁵⁶Gane notes that this is *the* crucial question concerning the sin offering (*Cult and Character*, 106).

conclude that the sin offering purifies the *tabernacle* rather than the sinner. First, he argues that impurity is removed from the offender prior to his presentation of the sin offering. Physical impurity is absolved through the ritual of ablution, while spiritual impurity is resolved through the cathartic process of remorse, confession, and repentance.⁵⁷ From this reality it must follow, he contends, that the rite of the offering purifies something besides the sinner, viz., the sanctuary/sancta. Second, the manipulation of the blood shows that the sanctuary rather than the person is purified. The blood is never applied to the person, only to the sanctuary.⁵⁸ Third, the use of the *kipper* prepositions proves that the purgation is not aimed *at* the sinner but rather *on behalf of* the sinner for the tabernacle. He contends on a preliminary basis that the Hebrew verb כפר when used in the context of the sin offering always means “to purge.”⁵⁹ When the object of the purification is non-human, the Piel of כפר can take a direct object (though at times the prepositions על or כּ); however, when a person is in view, כפר never takes an immediate direct object. Instead, the object always requires the intervening prepositions על or כּ, which signify “on behalf of.”⁶⁰ So then, the purification rite is carried out not directly upon the offerer but only on his behalf for the polluted sanctuary.

Fourth, he suggests that impurity/sin is miasmal, possessing an aerial quality that defiles the sanctuary from afar on a graded scale based on the class of the sin or sinner.⁶¹ The pollution of the sanctuary occurs in three stages: (1) The individual’s inadvertent misdemeanor pollutes the courtyard altar of burnt offering (4:25, 30). (2) The inadvertent misdemeanor of the high priest or entire community pollutes the outer sanctum or shrine within the tabernacle (4:5–7, 16–18). (3) The wanton, unrepented sin of the brazen offender pollutes the tabernacle to the

⁵⁷Milgrom, “Israel’s Sanctuary: The Priestly ‘Picture of Dorian Gray,’” *Revue Biblique* 83 (1976): 390. A key component of his argument is that the verb אָשַׁם in certain instances means “feel guilt” which includes “the self-punishment of conscience, the torment of guilt” (*Cult and Conscience*, 11). Kiuchi proposes similarly to “realize guilt” (*The Purification Offering*, 30). This psychological feeling of guilt/remorse produces catharsis of inner purification as the tormented soul seeks to rectify the wrong committed. Hartley contends on the other hand that “while Milgrom has made an excellent point, nevertheless, אָשַׁם has an objective usage for a person’s ethical/legal culpability, rather than for a person’s existential feelings” (*Leviticus*, 76–77; cf. Levine, *Leviticus*, 22; *NIDOTTE*, s.v. “אָשַׁם,” by Eugene Carpenter and Michael Grisanti, 1:554).

⁵⁸Milgrom, “Israel’s Sanctuary,” 391; Milgrom, *Leviticus* 1–16, 255.

⁵⁹Milgrom, “Israel’s Sanctuary,” 391; *Encyclopedia Judaica*, s.v. “Kipper,” by J. Milgrom, 10:1039. Again, this is a key point of his argument, for if כפר means “make atonement/expiation” in these contexts, the strength of his proposal is significantly diminished.

⁶⁰Milgrom, “Israel’s Sanctuary,” 391; Milgrom, *Leviticus* 1–16, 255–56.

⁶¹Milgrom, “Israel’s Sanctuary,” 393; Milgrom, *Leviticus* 1–16, 257.

core, defiling the courtyard altar, the shrine, and penetrating into the Holy of Holies itself to the very throne of God (cf. Lev 20:3; Isa 37:16; Num 15:27–31). Given the seriousness of this transgression, purgation for this third stage of sin awaits the purificatory rites of the Day of Atonement. So then, the rites of sin offering are a prerequisite to purge the tabernacle lest the inexorable consequence of accumulated sin lead to the untimely departure of the Shekinah glory.

Milgrom's arguments have convinced most scholars. Several difficulties with his proposal, however, lead me to conclude that the solution lies elsewhere. These difficulties are two-fold. First, if only the tabernacle needs purgation, why does the Levitical code emphasize repeatedly that the sin offering brings the *sinner* forgiveness (Lev 4:20, 26, 31, 35; 5:10, 13)?⁶² If inner purification takes place through the process of remorse and repentance, the need for sacrifice becomes superfluous. Beyond this, the application of blood to the furniture as purgation carries certain inherent logical inconsistencies, such as, if the altar is unclean until sacrifice is made, this would prevent priests from consuming the meat of offered animals.⁶³ In addition, if offerers are waiting in line to sacrifice, would the rites of the first offerer cleanse the altar and thus render the others' offerings superfluous? The ritual of the sin offering appears to presuppose that the individual presenting the sacrifice stands in need of atonement and forgiveness. The forgiveness is tied for the sinner to the rite itself more than to the prerequisite actions of bringing the victim as well as the sinner's remorse and repentance.⁶⁴ The outcome of the rite ties integrally then to the restitution of the sinner.⁶⁵

⁶²A corollary to this question is the debate over whether or not the rites of the cult produced real forgiveness of sins. The principal objection against this notion comes from Hebrews 10:4 ("it is impossible for the blood of bulls and goats to take away sins"). Terry Briley adduces a number of arguments, however, suggesting that OT sacrifices did provide real forgiveness. (1) In Lev 4:1–6:7 the phrase "he will be forgiven" is found nine times. (2) The penitential Psalms (32, 51) speak of sins being "forgiven," "blotted out," "covered," and "washed away." (3) Various passages affirm that sins are actually expiated: Ps 103:12 ("he has removed our transgressions from us"); Isa 1:18 ("your sins...shall be as white as snow"); and Mic 7:19 ("you will tread our sins underfoot and hurl our iniquities into the depths of the sea") ("The Old Testament 'Sin Offering' and Christ's Atonement," *Stone-Campbell Journal* 3 [Spring 2000]: 92).

⁶³On these inconsistencies, see James A. Greenberg, *A New Look at Atonement in Leviticus: The Meaning and Purpose of Kipper Revisited*, BBR Supplement 23 (University Park, PA: Eisenbrauns, 2019), 26–32.

⁶⁴Milgrom contends that the sinner stands in need of forgiveness not because of the act of sin *per se* but rather because of the consequences of his sin: the defilement of the sanctuary (Milgrom, "Israel's Sanctuary," 392). Such an understanding diminishes the theological significance of sin by reducing sin to an act/consequence rather than disposition. The sinner needs forgiveness because his standing before God has been fundamentally altered, so the sacrifice must provide real forgiveness.

⁶⁵Patrick D. Miller, *The Religion of Ancient Israel* (Louisville: Westminster John Knox, 2000), 114.

Second, the syntax Milgrom uses to support his argument does not prove his point. Gane has provided an extensive examination of the syntax surrounding the use of כפר.⁶⁶ He argues that the question of what the sin offering purges comes down to the meaning of the preposition מן in the *kipper* formula of Leviticus 4:26: “In this way the priest will make atonement (כִּפֹּר) for the man’s sin (מִחַטָּאתוֹ).” Milgrom has given scant attention to the force of מן in this context and others, either equating it to על (“upon”) or assigning it a causative sense (“because”).⁶⁷ Gane argues instead that the preposition must take a *privative* sense (“from”), which would mean that *the offerer* receives purification *from* his sin rather than the sanctuary.⁶⁸

Gane is correct to foreground the significance of the preposition מן in these contexts. In assessing the syntax of these formulas, however, one strains to conclude that the usage of מן is indeed privative. The privative sense usually “marks what is missing or unavailable.”⁶⁹ Often this sense is rendered “without.”⁷⁰ Such a rendering would not be suitable in Leviticus 4:26 (“make atonement for him *without* sin”). Rather, Milgrom is likely correct that the sense is *causal*, which expresses the reason or rationale behind the action.⁷¹ This would mean that the priest is making atonement for the individual *because of* his or her sin. The sin has required the atoning ritual. Yet, the causative meaning does *not* necessarily confirm that the sanctuary rather than the individual is purified. Rather, this simply provides the rationale for why the rite must be performed.

So then, what is the solution as to the goal or aim of the sin offering? Milgrom argues that the combination of כפר with the preposition על means that the benefit of the offering is applied “on behalf” of the sinner instead of “to/upon” the sinner.⁷² Yet a survey of the usage of כפר in cultically related texts does not bear this out. The verb כפר takes an immediate direct object (marked with the accusative marker אֶת־) (“make atonement *to/for*”) only a handful of times (Lev 16:20, 33; Ezek 43:20, 26; 45:20).⁷³ Of these, Leviticus 16 is significant as a case

⁶⁶Gane, *Cult and Character*, 108–143.

⁶⁷Milgrom, *Leviticus 1–16*, 303, 307, 857–58, 926.

⁶⁸Gane, *Cult and Character*, 112–23.

⁶⁹Bruce Waltke and M. O’Connor, *Introduction to Biblical Hebrew Syntax* (Winona Lake, IN: Eisenbrauns, 1990), 214.

⁷⁰Bill T. Arnold and John H. Choi, *A Guide to Biblical Hebrew Syntax* (Cambridge: Cambridge University Press, 2003), 188; Waltke and O’Connor, *Biblical Hebrew Syntax*, 214.

⁷¹Arnold and Choi, *Biblical Hebrew Syntax*, 117.

⁷²Milgrom, “Israel’s Sanctuary,” 391.

⁷³See *HALOT*, 494.

study. Here the altar is purified or atoned for, making the sancta the recipient of purification through the manipulated blood rite (Lev 16:20, 33).⁷⁴ Yet parallel texts in Leviticus 16:16, 18, express the same notion—the atoning purification of the altar—with the preposition עַל governing the object. This suggests that [כפר + אֶת־ + object] functions equivalently to [כפר + עַל + object] in this passage. The difference in nuance may be overdrawn. The latter idiom more likely expresses the same sense as the former: purification is extended *to/on* the person or object, and this purification occurs *because of* sin.

Conclusion

The sin offering is the most pervasive sacrifice in the Levitical cult. The offering sought to forgive and restore the sinner because of inadvertent sin. The individual or community who brought the sacrifice and penitently performed the rite according to the specifications of the Mosaic law was assured forgiveness from YHWH (Lev 4:26). Having seen the nature and goal of the sin offering, I turn now to the guilt offering.

The Nature of the Guilt Offering

The guilt offering is the other expiatory offering that the Levitical code prescribes, delineated in Leviticus 5:14–6:7.⁷⁵ Although this section is briefer, the nature of this unique offering has long been of even greater interest to scholars. At times the guilt offering, because of its affinities with the sin offering, has been viewed merely as a subset of the latter.⁷⁶ A. F. Rainey, for example, asserts that the guilt offering simply functions as a sin offering with monetary compensation.⁷⁷ While the nature of the guilt offering has been notoriously difficult to discern, a careful evaluation of the regulations suggests an interpretive path.⁷⁸

The Nomenclature of the Guilt Offering

Hebrew terms often encompass both the referent of the word as well as, by metonymy, the extended implications/consequences of the

⁷⁴Gane, *Cult and Character*, 133.

⁷⁵Hartley notes that the authoritative introduction of Lev 5:14 clearly marks this section apart from the previous (*Leviticus*, 75).

⁷⁶*Encyclopedia Judaica*, s.v. “Sacrifice,” by Joseph Dan, 14:600; J. H. Kurtz, *Sacrifices and Worship in the Old Testament*, 248; Henri Hubert and Marcel Mauss, *Sacrifice: Its Nature and Function*, trans. W. D. Halls (Chicago: University of Chicago Press, 1964), 16.

⁷⁷Rainey, “The Order of Sacrifices in Old Testament Ritual Texts,” *Biblica* 51 (1970): 494.

⁷⁸Grabbe, *Leviticus*, 35.

referent.⁷⁹ This is the case with the term for “guilt offering” (אֲשָׁם) (*’āšām*), together with the correlated verb (אָשַׁם) “incur guilt” or “expiate guilt.”⁸⁰ Vaux notes that the word means “an offense,” “the means of repairing this offense,” and “the sacrifice of reparation.”⁸¹ Within the cultic texts, the meaning of אֲשָׁם becomes more technical. Milgrom has argued that the nomenclature of “guilt offering” in such contexts is insufficient. Although the root has long been accepted as conveying the concept of guilt or culpability,⁸² in cultic texts such a rendering falls short of the precise nature of the offering. Here אֲשָׁם describes, according to Milgrom, “the restitution for desecration either by composition or sacrifice and should be rendered ‘reparation’ and ‘reparation offering.’”⁸³ The offering is in essence a restitution of wrongs incurred, which is conveyed well by the nomenclature “reparation offering.”⁸⁴

The Occasion of the Guilt Offering

The guilt offering was prescribed in instances in which quantifiable damage was incurred either against YHWH or against another human being.⁸⁵ The ritual texts provide six conditions which called for the presentation of the guilt offering:⁸⁶ (1) misappropriating or misusing sacred items (Lev 5:14–16); (2) sinning inadvertently and not realizing it (Lev 5:17–19); (3) quantifiable damages against another with a breach of trust through deception (Lev 6:1–7);⁸⁷ (4) restitution of the

⁷⁹This is the case with OT sin vocabulary as Morris observes: “Deeply rooted in the Hebrew consciousness was the conviction that sin must be punished, and thus to say ‘sin’ was to say ‘punishment’” (“Asham,” 197).

⁸⁰DCH, 1:414; HALOT, 95–96.

⁸¹Vaux, *Studies in OT Sacrifice*, 98. Paul Johnson has observed likewise: “Hebrew does not conceive of the offense with its essential consequence, the sanction: punishment, retribution, expiation of the offense” (“L’Hébreu ne conçoit pas le délit sans sa conséquence essentielle, la sanction: peine, châtement, expiation du délit,” author’s translation) (“Notes de Lexicographie Hébraïque,” *Biblica* 19 [1938]: 454).

⁸²BDB, 79; HALOT, 95–96.

⁸³*Cult and Conscience*, 3. This nomenclature has not been as widely accepted but is still used by Sklar and others.

⁸⁴Eugene E. Carpenter argues that the restitution requirement is the principal component of the guilt offering (*ISBE*, s.v. “Sacrifices and Offerings in the OT,” 4:269). Cf. Philip P. Jenson, “The Levitical Sacrificial System,” in *Sacrifice in the Bible*, ed. Roger T. Beckwith and Martin J. Selman (Grand Rapids: Baker, 1995), 30.

⁸⁵Harrison, *Leviticus*, 71.

⁸⁶Other instances of the אֲשָׁם offering occur in OT narrative portions, including when the Philistines present an אֲשָׁם of five golden “tumors” and rats following their expulsion of the ark of the covenant (1 Sam 6:3, 4, 8, 17). Elsewhere the priests were given the money from אֲשָׁם offerings during Joash’s temple reform (2 Kgs 12:16). These incidents shed little light on the nature of the offering, since they bear no mention of blood sacrifices, but they may foreground the restitution nuance.

⁸⁷This category carried three additional sub-categories: (a) deception in matters of

unclean Nazirite (Num 6:10–12); (5) purification of the cleansed leper (Lev 14:12–18); and (6) sexual relations with a slave-woman who had been betrothed to another man (Lev 19:20–21).

The incurred liability which precipitated the offering is expressed in cultic contexts by the word מַעַל (*ma'al*), meaning “a breach of faith,” “treachery,” or “sacrilege” (Lev 5:15, 21; Num 5:6; Ezra 10:10, 19).⁸⁸ Various proposals have been offered for the significance of this word in the cultic texts and concomitantly what illumination the term casts on the nature of the guilt offering.⁸⁹ Milgrom has argued that the concept of מַעַל always constitutes trespass upon the divine realm. Such an act may occur through trespass upon the sancta of the tabernacle or trespass upon the name of God through covenant oath violation, both constituting transgressions with dire implications, potentially causing the destruction of the community as well as the individual offender.⁹⁰ A key corollary to his understanding is his conclusion that all cases of the guilt offering fall into either this first or second category. For cases of theft and fraud, for example, the fundamental nature of the sin giving rise to the guilt offering is trespass upon the name of God through covenant oath violation rather than the act of theft or fraud itself.⁹¹ These sins are always connected to oath violation.

Despite his careful argumentation, there are inherent difficulties with Milgrom’s proposal. In particular, assigning all the offenses of the second table (Lev 6:1–7) to oath violation gives too much weight to one particular component of the infractions, while downplaying the larger issue driving the sins.⁹² In Leviticus 6:3 *deception* is the impetus

a deposit, pledge, or robbery (6:2a), (b) defrauding someone in ways that were technically legal but immoral or unethical (6:2b), and (c) appropriating something someone else had lost and lying about it (6:3a) (see Samuel E. Ballentine, *Leviticus*, Interpretation: A Bible Commentary for Teaching and Preaching [Louisville: John Knox, 2002], 49).

⁸⁸*DCH*, 5:400–1; *HALOT*, 613.

⁸⁹Some proposals include the following: “an act of infidelity towards God” (Harrison, *Leviticus*, 71), “an act of faithlessness within the Yahweh-Israel relationship” (Gorman, *Leviticus*, 42), “a breach of faith toward Yahweh,” (Hartley, *Leviticus*, 75, 80), “sacrilege,” (Milgrom, *Leviticus*, 51; *Leviticus* 1–16, 320), “unfaithfulness through desecration of something sacred” (Gane, *Leviticus*, *Numbers*, 132), “betrayal of trust” (Levine, *Leviticus*, 30), “treachery,” (Philip J. Budd, “מַעַל in Leviticus 5:14–19 and Other Sources: Response to William Johnstone,” in *Reading Leviticus: A Conversation with Mary Douglas*, ed. John F. A. Sawyer, JSOTSup [Sheffield: Sheffield, 1996], 258–59), or “infidelity” (Alex Marx, “Sacrifice de Réparation et Rites de Levée de Sanction,” *Zeitschrift für die alttestamentliche Wissenschaft* 100 [1988]: 184).

⁹⁰Milgrom, *Cult and Conscience*, 35. Milgrom examines Hittite parallels and interprets מַעַל as “trespassing upon the divine realm either by poaching on his sancta or breaking his covenant oath” (21).

⁹¹Milgrom, *Cult and Conscience*, 84–128.

⁹²George Gray notes that a crucial element in the meaning of מַעַל in its fundamental sense is that of “invasion of the rights of another” (*Sacrifice in the Old Testament: Its Theory and Practice* [New York: KTAV Publishing House, 1971], 57).

behind these sins, whether deception through the false oath or deception through lying. Equal weight is given in this verse to both offenses. Two key words in the text are the verb כָּחַשׁ (*k-h-š*) and the noun שָׁקָר (*šeqer*). The Piel of כָּחַשׁ means “to deny,” “be deceitful toward.”⁹³ The other term, שָׁקָר, when used in conjunction with the verb שָׁבַע “to swear” denotes “to lie when making a false oath,” or “to swear according to a lie.”⁹⁴ The phrases “deny it” and “swear falsely concerning it” are parallel, with the former signifying deception toward other people and the latter signifying deception toward YHWH. The salient feature in both phrases then is that the guilt offering is prescribed because deception has taken place in the sphere of divine/human or human/human relationships. Deception is thus the “breach of trust,” which requires the offender to present the guilt offering.

In addition to his overemphasis on the oath violation as paradigmatic in Leviticus 6:1–7, another difficulty with Milgrom’s approach is that not all cases which require the guilt offering can be made to fit his two stringent categories of trespass on sancta or violation of an oath. Other texts outside of Leviticus 5–6 stipulate the guilt offering, such as the defiled Nazirite (Num 6:12), the man who has intercourse with a betrothed slave-woman (Lev 19:20–22), and the cleansed leper (Lev 14:12, 21). These cannot satisfactorily be forced to fit either trespass on sancta or oath violation.⁹⁵

What then is the occasion for the guilt offering, and how is it different from the sin offering? The issue at stake seems to be more clearly a violation of rights, either of the rights of YHWH through misappropriation of sacred items or the rights of other humans through confiscation or misuse of property usually involving deception. Of the six cases above which call for the guilt offering, numbers 1, 2, 4, and 5 fall into the first category of violation of the rights of YHWH. These include direct trespass on sacred objects/entities, the ongoing breach of relationship from unresolved sin, the lost service of the defiled Nazirite, or the lost service of the leper who has been alienated from the holy nation due to uncleanness.⁹⁶ The remaining infractions (numbers 3 and 6) deal with intentional violation of the property rights of a fellow human being coupled with deception, whether the confiscation/appropriation of another’s belongings or the sexual appropriation of a slave-woman betrothed to another man. Such infractions deny YHWH’s privileges and rightful place or cheapen the rights of other humans who equally possess dignity inherent in the *imago dei*.⁹⁷ YHWH’s transcendence as

⁹³DCH, 4:382–83; HALOT, 469.

⁹⁴DCH, 8:557–58; HALOT, 1648.

⁹⁵ABD, s.v. “Sacrifice and Sacrificial Offerings (OT),” by Gary A. Anderson, 5:881.

⁹⁶On the leper, see *Encyclopedia Judaica*, s.v. “Sacrifice,” by Joseph Dan, 14:601.

⁹⁷Rolf Knierim thus notes: “This relationship is directly visible where Yahweh’s privileges (e.g., in the cultic sphere) are violated. And it is implicitly the case where

Creator and the nature of the image of God have ethical implications crucial to the theology of the Levitical cult.⁹⁸ Eugene Merrill has observed this crucial link between God's holiness and the image of God: "Holiness must also find expression in life by adhering to the ethical principles and practices that demonstrate godlikeness. This is the underlying meaning of being in the 'image of God.'"⁹⁹ Acts that violate the holiness of God or transgress the significance of the *imago dei* require restitution. This is the function of the guilt offering.

The Ritual of the Guilt Offering

The details of the regulations for the reparations offering, passed over to an extent in Leviticus 5:14–6:7, are outlined more elaborately in Leviticus 7:1–6. Several features of the procedure merit mention. First, monetary compensation was required prior to the presentation of the guilt offering. If the wronged party was YHWH, the payment was given to the priests, consisting of the assessed damages plus a twenty percent fine. If the injured party was another person, that person was to be compensated along with the additional twenty percent fine. Second, the sacrificial victim could only be a male ram, without blemish and valued appropriately by the priests (6:6). The animal was to be slaughtered in the same place as the burnt offering. Third, its blood was to be thrown against all sides of the altar of burnt offering in the tabernacle courtyard. No part of the animal entered the sanctuary as with the sin offering. Fourth, the suet and entrails were to be removed and burned on the altar. This procedure was identical with the sin offering. Fifth, the priests were permitted to take and eat the remainder of the animal as their priestly prebends, as with the lesser grade of sin offering.

The Significance of the Guilt Offering

The guilt offering served to satisfy breaches of trust which incurred quantifiable damages to property rights either against YHWH or another person. The restitution requirement emphasizes the fact that sin has a communal element. Sin disrupts equilibrium with others not only on a vertical but also on a horizontal plane.¹⁰⁰ Wenham brings out both implications:

The reparation offering draws attention to the fact that sin has both a social and spiritual dimension. It not only affects our relationship with

Yahweh's jurisdiction is violated through the infringement of the civil rights/people" (*TLOT*, s.v. "זָרַח," 1:19).

⁹⁸On the importance of creation ideology in the priestly ritual, see Gorman, *The Ideology of Ritual*, 39–45; John H. Walton, "Equilibrium and the Sacred Compass: The Structure of Leviticus," *Bulletin of Biblical Research* 11 (2001): 296–97.

⁹⁹Merrill, "A Theology of the Pentateuch," in *A Biblical Theology of the Old Testament*, ed. Roy B. Zuck (Chicago: Moody Press, 1991), 58.

¹⁰⁰See Walton, "Equilibrium," 296–97.

our neighbor, it affects our creator. It influences our relationship vertically with God as well as horizontally with our fellow man. Just as we must put ourselves right with men by paying them back for the wrongs we have done them, so we must compensate our heavenly Father for the debts we run up against him.¹⁰¹

The guilt offering served to answer the need of restitution by restoring the necessary equilibrium between God and humanity and consequently between one person and another, especially when a breach of trust occurred. The guilt offering atoned for the social stigma resulting from one's sin.

Conclusion

The guilt offering was a distinct offering from the sin offering. Its function was to restore monetary and otherwise assessable damages and to clear up breaches of trust which, if left unmitigated, would lead to greater ruin and censure. With the nature of both offerings in view, their distinction becomes clearer, along with their significance with respect to Christ's atoning sacrifice.

The Distinction and Implications of the Sin Offering and Guilt Offering

As noted above a certain level of confusion has long shrouded the essential difference between the sin offering and guilt offering. This confusion is evident in the work of scholars who argue for nearly opposite meanings for the offerings.¹⁰² Yet a clearer picture emerges from careful analysis. There are *similarities* between the offerings. The sin offering and guilt offering were the two corresponding expiatory sacrifices of the Levitical cult.¹⁰³ These were sacrifices mandated to remedy sin.¹⁰⁴ Through the shedding of blood, both sacrifices seek to accomplish something for the sinner: to make atonement for his sin and to provide forgiveness while restoring right relation with God and the community. In this respect, both sacrifices had an organic connection and a defined scope and purpose within the Levitical cult.

On the other hand, several notable disparities may be identified. First, sin offerings could be offered for the whole community, while guilt offerings were offered solely for individuals.¹⁰⁵ Given the prominence of the sin offerings on the Day of Atonement and at the major festivals, the sin offerings were presented often for the community as a

¹⁰¹Wenham, *Leviticus*, 111.

¹⁰²See Hartley, *Leviticus*, 78.

¹⁰³Rooker, *Leviticus*, 122.

¹⁰⁴As compared to the "voluntary" offerings (see Milgrom, *Leviticus 1–16*, 228).

¹⁰⁵Bush, *Leviticus*, 48.

whole.¹⁰⁶ With the guilt offering, the individual focus derives from practical concern—in cases of deceit, no one save the individual knew the wrongdoing, and he or she alone could clear up the breach of trust which had been committed.

Second, in the sin offering, emphasis lies upon the act itself, while in the guilt offering emphasis lies upon the responsibility for the act.¹⁰⁷ This basic difference goes back to the nature of the sin each sacrifice expiates.¹⁰⁸ The sin offering answered general sins, which amounted to deficiencies or shortfalls. The guilt offering, on the other hand, made atonement for quantifiable damages against another, i.e., incurred liability. This liability carried penal responsibility for the transgression.

Third, the guilt offering gives prominence to economic value as compared with the lack of monetary compensation and corollary focus on expiation in the rites of the sin offering.¹⁰⁹ This is to be expected in that the guilt offering stipulates restitution of wrongs done to another party, while the sin offering atones for general, inadvertent sins.

Fourth, the sin offering requires closer identification with the sacrificial animal than the guilt offering.¹¹⁰ The offerer of the sin offering identifies with the animal by placing his hand on the animal's head before slaughtering it. There is an unbroken touchline from the hand of the offerer on the animal to the blood application on the altar as mediated by the priest. The sacrificial animal, by its life represented in the blood, took the sin of the offerer in a substitutionary sense. The necessity of identification is missing in the guilt offering. This may stem from the fact that instead of the ram's being put to death as a substitution for the sinner, its death made reparation or restitution to God for the wrong done, and the animal is thus consecrated to God.¹¹¹

Fifth, the rituals differ with respect to the manipulation of the blood. In certain cases, the blood of the guilt offering is applied to the offerer, as with the cleansed leper (Lev 14:14, 25) and the priests in their installation (Exod 29:30; Lev 8:23). The blood of the sin offering, however, is never applied directly to the offerer. Gane concludes regarding this distinction: "[The blood] is *already* carrying impurity from that person, who has an ownership connection with the animal from which the blood is taken, and who has already physically contacted the victim. Why give the evil back to the one who is trying to get rid of it?"¹¹² The

¹⁰⁶Levine, *In the Presence of the Lord*, 91–101.

¹⁰⁷Yerkes, *Sacrifice*, 171.

¹⁰⁸R. Laird Harris, *Leviticus*, in vol. 2 of *The Expositor's Bible Commentary*, ed. Frank E. Gaebelin (Grand Rapids: Zondervan, 1990), 547.

¹⁰⁹Gray, *Sacrifice in the Old Testament*, 37.

¹¹⁰See Snaith, "The Sin-Offering and the Guilt-Offering," 74–77.

¹¹¹Wenham is non-committal as to whether the ram is substitutionary or compensatory (*Leviticus*, 109). Morris argues, on the other hand, that the guilt offering can only be substitutionary ("Asham," 207).

¹¹²Gane, *Leviticus, Numbers*, 149.

manipulation of the blood differed in the two sacrifices simply because the blood was viewed differently—in the case of the sin offering, it carried the contamination of the offerer through his identification with the victim as substitute. In the application of blood to the altar, God absorbs the costliness of the sin and is reconciled to the sinner, after which the blood is disposed of at the base of the altar. In the case of the guilt offering, the blood was already set apart for God and could serve to consecrate the offerer.

One final difference in offerings involved the victims used. For the sin offering a wider range of animals could be used, including a bull, male goat, female lamb, dove, or pigeon, or even portions of flour. For the guilt offering stringent guidelines governed which animals were permissible. This represents a standardization in the offering—only an unblemished ram of the apposite value. These differences in the respective rites shed light on what the sacrifices intended to accomplish and the nature of the sins giving rise to them.

One final note regards the implications for these offerings with respect to the sacrifice of Christ. While a full development lies beyond the scope of this paper, a few comments may clarify the lines of connection. For both OT and NT believers, Christ fulfills both the sin offering and the guilt offering. This is not to say that the OT believer's offerings functioned in an identical way to Christ's offering. Offerings for the OT believer were *not* simply symbolic or prophetic but provided temporally-limited, finite, and legal forgiveness within the theocracy as prescribed by the Mosaic covenant.¹¹³ Christ's sacrifice, on the other hand, provides eternal, infinite, and soteriological forgiveness. The latter provides on a transcendent, salvific level what the Levitical offerings provided on a finite level.

Yet the OT offerings foreshadowed the consummated offering of the Messiah to come. The apostle Paul affirms of Jesus that "God made him who had no sin to be sin for us" (2 Cor 5:21). The Greek word for "sin" (ἁμαρτία) is the same term used in the Septuagint of Leviticus 4–5 for the sin offering, suggesting that one might render the verse "God made him who knew no sin to be a *sin offering* for us."¹¹⁴ The apostle likewise uses the phrase "for sin" (περὶ ἁμαρτίας) to describe Christ's atonement in Romans 8:3, which some versions, such as CSB, recognize as "a sin offering" (cf. NIV, NASB). The writer of Hebrews also affirms that "the high priest carries the blood of animals into the Most Holy Place as a sin offering, but the bodies are burned outside the camp. And so Jesus also suffered outside the city gate to make the

¹¹³See John C. Whitcomb, "Christ's Atonement and Animal Sacrifices in Israel," *Grace Theological Journal* 6 (Fall 1985): 208–10.

¹¹⁴So Colin G. Kruse, *2 Corinthians*, rev. ed., Tyndale New Testament Commentaries (Downers Grove, IL: IVP Academic, 2015), 173; Dan Liroy, "New Creation Theology in 2 Corinthians 5:11–6:2," *Conspectus* 17 (March 2014): 53–87; Richard H. Bell, "Sacrifice and Christology in Paul," *Journal of Theological Studies* 53 (April 2002): 1–27.

people holy through his own blood” (Heb 13:11–12). As the believer’s sin offering, Jesus’s death is penal and substitutionary, absorbing the costliness of our sin and conferring infinite, eternal forgiveness and reconciliation while providing access to the holy presence of God.

Jesus also consummates the guilt offering. The Suffering Servant passage of Isaiah affirms that “his life is made a guilt offering (זֶכֶּרֶת)” (Isa 53:10), a prophecy pointing clearly to Christ.¹¹⁵ This chapter encapsulates the confessional prayer Israel will make in the eschaton recognizing Jesus Christ as the legitimate Messiah (Zech 12:10–14). For Israel, Jesus serves as the guilt offering in that he makes restitution for the nation that has been defiled by sin for millennia owing to their rejection of Christ and his offer and demands of the kingdom. For the NT believer, Christ as the guilt offering serves to restore believers in right standing before God so that not only is sin forgiven and its stigma removed but full restitution is granted.

Conclusion

The Levitical cult of ancient Israel provided a means of real forgiveness and reconciliation to God for the penitent sinner within the covenant.¹¹⁶ This truth is clearly expressed in Leviticus 4:26: “In this way the priest will make atonement for the man’s sin, and he will be forgiven.” In spite of the costliness of sin and in spite of the direness of transgressing the holiness and transcendence of YHWH, God graciously permitted a means for expiating these sins. This merciful movement on the part of God, proleptically viewed the sacrificial expiation of his own Son. Christ becomes both the guilt offering (Isa 53:10) and sin offering (2 Cor 5:21) for believers, correlative to Christ’s active and passive obedience respectively—satisfying the legal debt the believer’s sin had accrued and bearing the penalty of his transgression.¹¹⁷ This complete and final expiation rightly privileges “the blood of Christ, who through the eternal Spirit offered himself unblemished to God, cleanse our consciences from acts that lead to death, so that we may serve the living God!” (Heb 9:14).

¹¹⁵See David J. Macleod, *The Suffering Servant of the Lord: A Prophecy of Jesus Christ*, 2nd ed. (Eugene, OR: Wipf & Stock, 2016).

¹¹⁶Douglas M. L. Judisch, “Propitiation in the Language and Typology of the Old Testament,” *Concordia Theological Quarterly* 48 (1984): 221–43. Raymond Abba remarks: “[Sacrifice] was the divinely ordained means of approach to God; the ‘means of grace’ whereby the covenant relationship of Israel with Yahweh was maintained” (“The Origin and Significance of the Hebrew Sacrifice,” *Biblical Theology Bulletin* 7 [1977]: 123).

¹¹⁷See Gleason L. Archer, Jr., *A Survey of Old Testament Introduction*, rev. ed. (Chicago: Moody Press, 1994), 262.